

Stellenbosch Municipality

Financial Statements for the year ended 30 June 2014

General Information

Mayoral committee

Executive Mayor
Deputy Executive Mayor
Speaker
Executive Councillors

CJ Sidego
MG Smuts
C Jooste
A Frazenburg
V Fernandez
N Jindela
SJ Louw
PJ Retief
JP Serdyn

Councillors

Q Smit
DC Botha
F Adams
DS Arends
NM August
HC Bergstedt
DC Botha
A Crombie
JA Davids
E Groenewald
R Du Toit
JSA Fourie
N Gcaza
DA Hendrickse
JK Hendriks
MC Johnson
S Jooste
CP Jooste
DD Joubert
SJ Louw
N Mananga-Gugushe
EL Maree
NE McOmbring
LX Mdemka
C Moses
RS Nalumango
N Ntsunguzi
MM Ngcofe
KE Qotywa
WJ Pretorius
L Ronoti
P Sitshoti
LN Siwakamisa
LL Stander
PJ Venter
M Wanana

Grading of local authority

Councillors Grade 4
Personnel Grade 10

Accounting Officer

EC Liebenberg

Stellenbosch Municipality

Financial Statements for the year ended 30 June 2014

General Information

	Tel: (021) 808 8025 Fax: (021) 808 8200
Chief Finance Officer (CFO)	M Wüst Tel: (021) 808 8528 Fax: (021) 886 7318
Registered office	Plein Street Stellenbosch 7600
Business address	Plein Street Stellenbosch 7600
Postal address	P O Box 17 Stellenbosch 7599
Bankers	ABSA Bank
Auditors	Auditor General of South Africa

Stellenbosch Municipality

Financial Statements for the year ended 30 June 2014

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The reports and statements set out below comprise the financial statements presented to the Auditor General of South Africa:

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Abbreviations

COID	Compensation for Occupational Injuries and Diseases
CRR	Capital Replacement Reserve
DBSA	Development Bank of South Africa
GRAP	Generally Recognised Accounting Practice
HDF	Housing Development Fund
IAS	International Accounting Standards
IMFO	Institute of Municipal Finance Officers
IPSAS	International Public Sector Accounting Standards
ME's	Municipal Entities
MEC	Member of the Executive Council
MFMA	Municipal Finance Management Act
MIG	Municipal Infrastructure Grant (Previously CMIP)
NRV	Net Realisable Value
VAT	Value Added Tax
SCM	Supply Chain Management

Stellenbosch Municipality

Financial Statements for the year ended 30 June 2014

Accounting Officer's Responsibilities and Approval

The accounting officer is required by the Municipal Finance Management Act (Act 56 of 2003), to maintain adequate accounting records and is responsible for the content and integrity of the financial statements and related financial information included in this report. It is the responsibility of the accounting officer to ensure that the financial statements fairly present the state of affairs of the municipality as at the end of the financial year and the results of its operations and cash flows for the period then ended. The external auditors are engaged to express an independent opinion on the financial statements and was given unrestricted access to all financial records and related data.

The annual financial statements have been prepared in accordance with Standards of Generally Recognised Accounting Practice (GRAP) including any interpretations, guidelines and directives issued by the Accounting Standards Board.

The annual financial statements are based upon appropriate accounting policies consistently applied and supported by reasonable and prudent judgements and estimates.

I acknowledge that I am ultimately responsible for the system of internal financial control established by the municipality and place considerable importance on maintaining a strong control environment. To enable me to meet these responsibilities, I set standards for internal control aimed at reducing the risk of error or deficit in a cost effective manner. The standards include the proper delegation of responsibilities within a clearly defined framework, effective accounting procedures and adequate segregation of duties to ensure an acceptable level of risk. These controls are monitored throughout the municipality and all employees are required to maintain the highest ethical standards in ensuring the municipality's business is conducted in a manner that in all reasonable circumstances is above reproach. The focus of risk management in the municipality is on identifying, assessing, managing and monitoring all known forms of risk across the municipality. While operating risk cannot be fully eliminated, the municipality endeavours to minimise it by ensuring that appropriate infrastructure, controls, systems and ethical behaviour are applied and managed within predetermined procedures and constraints.

I am of the opinion, based on the information and explanations given by management, that the system of internal control provides reasonable assurance that the financial records may be relied on for the preparation of the financial statements. However, any system of internal financial control can provide only reasonable, and not absolute, assurance against material misstatement or deficit.

I am responsible for the preparation of these financial statements in terms of Section 126(1) of the Municipal Finance Management Act, 2003 (Act 56 of 2003) and signed the Annual Financial Statements on behalf of the Municipality.

I certify that the salaries, allowances and benefits of Councillors as disclosed in note 34 and 36 of these annual financial statements are within the upper limits of the framework envisaged in Section 219 of the Constitution, read with the Remuneration of Public Officer Bearers Act and the Minister of Provincial and Local Government's determination in accordance with this Act.

The annual financial statements have been prepared on the going concern basis, is hereby certified.


Accounting Officer
Mrs. EC Liebenberg

Date: 31 August 2014

Stellenbosch Municipality

Financial Statements for the year ended 30 June 2014

Statement of Financial Position as at 30 June 2014

Figures in Rand	Note(s)	2014	Restated 2013
Assets			
Current Assets			
Cash and cash equivalents	2	504,928,066	438,891,572
Inventories	5	8,993,671	5,732,642
Consumer debtors	3	95,834,489	71,048,147
Receivables from exchange transactions	4	22,925,774	24,214,103
VAT receivable	7	11,131,145	9,165,742
Receivables from non-exchange transactions	6	62,788,723	55,073,523
Current Portion of Long Term Receivables	10	269,413	148,767
		706,871,281	604,274,496
Non-Current Assets			
Biological assets that form part of an agricultural activity	8	10,808,106	11,545,138
Investment property	9	548,042,825	548,042,825
Long term receivables	10	1,690,780	2,003,461
Property, plant and equipment	11	4,138,788,734	4,100,141,714
Intangible assets	12	3,228,228	1,673,141
Heritage assets	13	724,002	504,830
		4,703,282,675	4,663,911,109
Non-current assets held for sale and assets of disposal groups		-	9,095
Total Assets		5,410,153,956	5,268,194,700
Liabilities			
Current Liabilities			
Consumer deposits	14	11,442,769	10,693,918
Employee benefit obligations	15	7,959,000	6,894,938
Operating lease liability	16	310,499	325,495
Other financial liabilities	17	10,479,899	5,216,767
Provisions	18	16,814,030	9,870,510
Payables from exchange transactions	19	155,970,019	144,155,399
Unspent conditional grants and receipts	20	38,250,097	35,233,005
		241,226,313	212,390,032
Non-Current Liabilities			
Employee benefit obligations	15	139,809,976	181,983,850
Other financial liabilities	17	109,961,692	102,158,790
Provisions	18	51,427,973	53,775,146
		301,199,641	337,917,786
Total Liabilities		542,425,954	550,307,818
Net Assets		4,867,728,002	4,717,886,882
Net Assets			
Reserves			
Revaluation reserve	21	979,984,029	979,984,028
Accumulated surplus	23	3,887,743,973	3,737,902,854
Total Net Assets		4,867,728,002	4,717,886,882

* See Note 54

Stellenbosch Municipality

Financial Statements for the year ended 30 June 2014

Statement of Financial Performance

Figures in Rand	Note(s)	2014	Restated 2013
Revenue			
Revenue from exchange transactions			
Service charges	29	580,029,416	530,935,608
Rental of facilities and equipment	28	14,965,525	13,633,104
Interest Earned - Outstanding Debtors	26	4,783,031	4,380,911
Income from agency services		1,844,011	1,280,705
Licences and permits		5,900,900	5,002,853
Other income	27	80,395,713	21,565,804
Interest received - investment		30,921,497	24,835,054
Total revenue from exchange transactions		718,840,093	601,634,039
Revenue from non-exchange transactions			
Taxation revenue			
Property rates	24	233,568,029	203,705,331
Property rates - penalties imposed	24	2,364,887	2,164,737
Transfer revenue			
Government grants & subsidies	25	149,453,557	174,618,933
Fines		55,827,383	64,218,168
Total revenue from non-exchange transactions		441,213,856	444,707,169
Total revenue		1,160,053,949	1,046,341,208
Expenditure			
Employee related costs	33	(267,816,697)	(243,507,743)
Remuneration of councillors	35	(13,817,294)	(12,360,170)
Contribution to/from provisions		(38,548,675)	(27,868,764)
Depreciation and amortisation	31	(131,365,984)	(132,588,188)
Impairment of non cash generating assets		(66,521,940)	(963,641)
Finance costs	42	(11,342,543)	(8,451,161)
Debt impairment	32	29,427,287	(53,298,612)
Collection costs		(919,604)	(778,862)
Repairs and maintenance		(65,078,951)	(56,887,040)
Bulk purchases	30	(269,097,417)	(255,338,150)
Contracted services	43	(9,224,065)	(13,389,423)
Grants and subsidies paid	44	(5,803,720)	(4,742,212)
General Expenses	34	(159,044,508)	(169,374,756)
Total expenditure		(1,009,154,111)	(979,548,722)
Operating surplus		150,899,838	66,792,486
Loss on disposal of assets		(97,019)	-
Fair value adjustments	41	394,946	17,031,810
Gain on biological assets and agricultural produce		193,458	91,298
Inventories: (Write-down)/reversal of write-down to net realisable value	5	24,652	(50,957)
		516,037	17,072,151
Surplus for the year		151,415,875	83,864,637

* See Note 54

Stellenbosch Municipality

Financial Statements for the year ended 30 June 2014

Statement of Changes in Net Assets

Figures in Rand	Revaluation reserve	Accumulated surplus	Total net assets
Balance at 01 July 2012	919,547,540	3,672,454,290	4,592,001,830
Changes in net assets			
Revaluation of Land and Buildings	41,173,738	-	41,173,738
Transfer to Housing Development fund	-	(668,913)	(668,913)
Net income /(losses) recognised directly in net assets	41,173,738	(668,913)	40,504,825
Surplus for the year	-	83,864,637	83,864,637
Total recognised income and expenses for the year	41,173,738	83,195,724	124,369,462
Change in Estimate	-	1,515,590	1,515,590
Fair value Adjustment	19,262,750	(19,262,750)	-
Total changes	60,436,488	65,448,564	125,885,052
Restated* Balance at 01 July 2013	979,984,028	3,737,902,850	4,717,886,878
Changes in net assets			
Surplus for the year	-	151,415,875	151,415,875
Contribution to HDF	-	97,221	97,221
Fair Value Adjustment	-	(1,671,973)	(1,671,973)
Total changes	-	149,841,123	149,841,123
Undefined Difference	1	-	1
Balance at 30 June 2014	979,984,029	3,887,743,973	4,867,728,002
Note(s)	21		

* See Note 54

Stellenbosch Municipality

Financial Statements for the year ended 30 June 2014

Cash Flow Statement

Figures in Rand	Note(s)	2014	Restated 2013 Restated*
Cash flows from operating activities			
Receipts			
Sale of goods and services		908,046,419	752,452,033
Grants		152,470,649	169,409,719
Interest income		30,921,497	24,835,054
		<u>1,091,438,565</u>	<u>946,696,806</u>
Payments			
Employee costs		(281,633,991)	(255,867,913)
Suppliers		(574,942,962)	(460,250,569)
Finance costs		(11,342,543)	(8,451,161)
		<u>(867,919,496)</u>	<u>(724,569,643)</u>
Undefined difference compared to the cash generated from operations note		(1)	56
Net cash flows from operating activities	36	<u>223,519,068</u>	<u>222,127,219</u>
Cash flows from investing activities			
Purchase of property, plant and equipment	11	(170,606,292)	(184,393,664)
Proceeds from sale of property, plant and equipment	11	696,639	-
Purchase of other intangible assets	12	(1,822,150)	(518,608)
Purchases of heritage assets	13	(219,172)	(360,885)
Proceeds from sale of financial assets		312,681	218,586
Proceeds from sale of biological assets that form part of an agricultural activity	8	1,325,436	601,100
Proceeds from sale of other asset 2		(235,751)	-
Net cash flows from investing activities		<u>(170,548,609)</u>	<u>(184,453,471)</u>
Cash flows from financing activities			
Proceeds from other financial liabilities		24,082,260	22,386,422
Repayment of other financial liabilities		(11,016,226)	2,130,395
Movement in loans to directors, managers and employees		-	-
Net cash flows from financing activities		<u>13,066,034</u>	<u>24,516,817</u>
Net increase/(decrease) in cash and cash equivalents		66,036,493	62,190,565
Cash and cash equivalents at the beginning of the year		438,891,572	376,701,007
Cash and cash equivalents at the end of the year	2	<u>504,928,065</u>	<u>438,891,572</u>

* See Note 54

Stellenbosch Municipality

Financial Statements for the year ended 30 June 2014

Statement of Comparison of Budget and Actual Amounts

Budget on Accrual Basis

	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference
Figures in Rand						
Statement of Financial Performance						
Revenue						
Revenue from exchange transactions						
Service charges	590,067,800	(4,500,000)	585,567,800	580,029,416	(5,538,384)	
Rental of facilities and equipment	14,840,984	-	14,840,984	14,965,525	124,541	
Interest Earned - Outstanding Debtors	2,592,029	-	2,592,029	4,783,031	2,191,002	Rev 1
Income from agency services	1,231,044	-	1,231,044	1,844,011	612,967	Rev 2
Licences and permits	5,485,410	561,850	6,047,260	5,900,900	(146,360)	
Other income	11,330,638	14,087,927	25,418,565	80,395,713	54,977,148	Rev 3
Interest received - investment	24,139,412	2,000,000	26,139,412	30,921,497	4,782,085	Rev 4
Total revenue from exchange transactions	649,687,317	12,149,777	661,837,094	718,840,093	57,002,999	
Revenue from non-exchange transactions						
Taxation revenue						
Property rates	239,018,620	(3,000,000)	236,018,620	233,568,029	(2,450,591)	
Property rates - penalties imposed	5,250,231	-	5,250,231	2,364,887	(2,885,344)	Rev 5
Government grants & subsidies	179,791,445	(14,265,212)	165,526,233	149,453,557	(16,072,676)	Rev 6
Transfer revenue						
Fines	11,141,820	11,521,267	22,663,087	22,412,622	(250,465)	Rev 7
Total revenue from non-exchange transactions	435,202,116	(5,743,945)	429,458,171	407,799,095	(21,659,076)	
Total revenue	1,084,889,433	6,405,832	1,091,295,265	1,126,639,188	35,343,923	
Expenditure						
Personnel	(278,947,065)	(1,632,390)	(280,579,455)	(267,816,697)	12,762,758	
Remuneration of councillors	(14,286,195)	(60,000)	(14,346,195)	(13,817,294)	528,901	
Contribution to/from provisions	(38,809,037)	6,604,291	(32,204,746)	(38,548,675)	(6,343,929)	Opex 1
Depreciation and amortisation	(123,212,510)	(17,045,506)	(140,258,016)	(131,365,984)	8,892,032	
Impairment loss/ Reversal of impairments	-	-	-	(66,521,940)	(66,521,940)	Opex 2
Finance costs	(15,109,665)	1,500,000	(13,609,665)	(11,342,543)	2,267,122	Opex 3
Debt impairment	(4,071,602)	(9,072,291)	(13,143,893)	(13,062,837)	81,056	
Collection costs	(903,000)	(200,000)	(1,103,000)	(919,604)	183,396	
Repairs and maintenance	(64,497,570)	-	(64,497,570)	(65,078,951)	(581,381)	
Bulk purchases	(272,229,560)	-	(272,229,560)	(269,097,417)	3,132,143	
Contracted Services	(14,067,455)	(838,039)	(14,905,494)	(9,224,065)	5,681,429	
Grants and subsidies paid	(32,121,070)	-	(32,121,070)	(5,803,720)	26,317,350	Opex 4
Loss on disposal of assets	-	-	-	(97,019)	(97,019)	
General Expenses	(142,706,116)	(32,332,862)	(175,038,978)	(159,044,508)	15,994,470	
Total expenditure	(1,000,960,845)	(53,076,797)	(1,054,037,642)	(1,051,741,254)	2,296,388	
Operating surplus	83,928,588	(46,670,965)	37,257,623	74,897,934	37,640,311	
Gain on disposal of assets and liabilities	-	500,000	500,000	-	(500,000)	

Stellenbosch Municipality

Financial Statements for the year ended 30 June 2014

Statement of Comparison of Budget and Actual Amounts

Budget on Cash Basis

	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference
Figures in Rand						
Fair value adjustments	-	-	-	394,946	394,946	
Gain on biological assets and agricultural produce	1,800,000	(500,000)	1,300,000	193,458	(1,106,542)	
Inventory write offs	(7,740)	-	(7,740)	24,652	32,392	
	1,792,260	-	1,792,260	613,056	(1,179,204)	
Surplus before taxation	85,720,848	(46,670,965)	39,049,883	75,510,990	36,461,107	
Surplus for the year from continuing operations	85,720,848	(46,670,965)	39,049,883	75,510,990	36,461,107	
Appropriation below the line	265,154	-	265,154	-	(265,154)	
Actual Amount on Comparable Basis as Presented in the Budget and Actual Comparative Statement	85,986,002	(46,670,965)	39,315,037	75,510,990	36,195,953	

Stellenbosch Municipality

Financial Statements for the year ended 30 June 2014

Statement of Comparison of Budget and Actual Amounts

Budget on Cash Basis

	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference
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Figures in Rand

Statement of Financial Position

Assets

Current Assets

Inventories	6,085,498	-	6,085,498	8,993,671	2,908,173	Asset 1
Receivables from exchange transactions	12,816,777	62,452,175	75,268,952	22,925,774	(52,343,178)	Asset 2
Receivables from non-exchange transactions	13,569,478	15,000,000	28,569,478	62,788,723	34,219,245	
VAT receivable	-	-	-	11,131,145	11,131,145	
Consumer debtors	125,705,937	(11,839,197)	113,866,740	95,834,489	(18,032,251)	
Current Portion of Long Term Receivables	190,237	-	190,237	269,413	79,176	
Cash and cash equivalents	358,032,400	105,547,924	463,580,324	504,928,066	41,347,742	
	516,400,327	171,160,902	687,561,229	706,871,281	19,310,052	

Non-Current Assets

Biological assets that form part of an agricultural activity	13,529,438	(1,984,300)	11,545,138	10,808,106	(737,032)	
Investment property	528,780,075	26,262,750	555,042,825	548,042,825	(7,000,000)	
Property, plant and equipment	3,106,606,464	871,620,902	3,978,227,366	4,138,788,734	160,561,368	
Intangible assets	743,961	929,180	1,673,141	3,228,228	1,555,087	
Heritage assets	-	-	-	724,002	724,002	
Long term receivables	991,055	811,344	1,802,399	1,690,780	(111,619)	
	3,650,650,993	897,639,876	4,548,290,869	4,703,282,675	154,991,806	

Total Assets

4,167,051,320 1,068,800,778 5,235,852,098 5,410,153,956 174,301,858

Liabilities

Current Liabilities

Other financial liabilities	4,271,637	2,702,908	6,974,545	10,479,899	3,505,354	Liability 1
Operating lease liability	-	-	-	310,499	310,499	
Payables from exchange transactions	67,049,143	73,649,835	140,698,978	155,970,017	15,271,039	
Consumer deposits	9,714,925	1,874,707	11,589,632	11,442,769	(146,863)	
Employee benefit obligations	-	-	-	7,959,000	7,959,000	
Unspent conditional grants and receipts	18,270,399	14,000,000	32,270,399	38,250,097	5,979,698	Liability 2
Provisions	-	30,506,899	30,506,899	16,814,030	(13,692,869)	Liability 3
	99,306,104	122,734,349	222,040,453	241,226,311	19,185,858	

Non-Current Liabilities

Other financial liabilities	105,368,493	7,533,054	112,901,547	109,961,692	(2,939,855)	
Employee benefit obligations	162,694,205	47,247,845	209,942,050	139,809,976	(70,132,074)	
Provisions	60,274,585	(14,519,315)	45,755,270	51,427,973	5,672,703	
	328,337,283	40,261,584	368,598,867	301,199,641	(67,399,226)	

Total Liabilities

427,643,387 162,995,933 590,639,320 542,425,952 (48,213,368)

Net Assets

3,739,407,933 905,804,845 4,645,212,778 4,867,728,004 222,515,226

Stellenbosch Municipality

Financial Statements for the year ended 30 June 2014

Statement of Comparison of Budget and Actual Amounts

Budget on Cash Basis

	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference
Figures in Rand						
Net Assets						
Net Assets Attributable to Owners of Controlling Entity						
Reserves						
Revaluation reserve	2,075,451,980	905,804,845	2,981,256,825	979,984,029	(2,001,272,796)	
Accumulated surplus	1,663,955,953	-	1,663,955,953	3,868,077,747	2,204,121,794	
Undefined Difference	-	-	-	19,666,228	19,666,228	
Total Net Assets	3,739,407,933	905,804,845	4,645,212,778	4,848,061,776	202,848,998	

Stellenbosch Municipality

Financial Statements for the year ended 30 June 2014

Statement of Comparison of Budget and Actual Amounts

Budget on Cash Basis

	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference
Figures in Rand						
Cash Flow Statement						
Cash flows from operating activities						
Receipts						
Sale of goods and services	856,871,761	66,109,194	922,980,955	908,046,419	(14,934,536)	
Grants	179,791,445	(17,963,104)	161,828,341	152,470,649	(9,357,692)	
Interest income	29,284,638	-	29,284,638	30,921,497	1,636,859	
	1,065,947,844	48,146,090	1,114,093,934	1,091,438,565	(22,655,369)	
Payments						
Employee costs	(293,233,260)	(1,692,390)	(294,925,650)	(281,633,991)	13,291,659	
Suppliers	(520,996,966)	(18,736,682)	(539,733,648)	(574,942,962)	(35,209,314)	
Finance costs	(15,109,665)	1,500,000	(13,609,665)	(11,342,543)	2,267,122	
Other payments	(32,121,070)	-	(32,121,070)	-	32,121,070	
	(861,460,961)	(18,929,072)	(880,390,033)	(867,919,496)	12,470,537	
Net cash flows from operating activities	204,486,883	29,217,018	233,703,901	223,519,069	(10,184,832)	
Cash flows from investing activities						
Purchase of property, plant and equipment	(200,065,525)	12,125,228	(187,940,297)	(170,606,292)	17,334,005	
Proceeds from sale of property, plant and equipment	-	-	-	696,639	696,639	
Purchase of other intangible assets	-	-	-	(1,822,150)	(1,822,150)	
Purchases of heritage assets	-	-	-	(219,172)	(219,172)	
Proceeds from sale of financial assets	(26,055)	-	(26,055)	312,681	338,736	
Purchase of biological assets that form part of an agricultural activity	-	-	-	1,325,436	1,325,436	
Purchase of other asset 2	-	-	-	(235,751)	(235,751)	
Net cash flows from investing activities	(200,091,580)	12,125,228	(187,966,352)	(170,548,609)	17,417,743	
Cash flows from financing activities						
Repayment of other financial liabilities	(4,012,372)	-	(4,012,372)	(11,016,226)	(7,003,854)	
Proceeds from other financial liabilities	4,000,000	7,533,054	11,533,054	24,082,260	12,549,206	
Net cash flows from financing activities	(12,372)	7,533,054	7,520,682	13,066,034	5,545,352	
Net increase/(decrease) in cash and cash equivalents	4,382,931	48,875,300	53,258,231	66,036,494	12,778,263	
Cash and cash equivalents at the beginning of the year	367,218,947	71,672,624	438,891,571	438,891,572	1	
Cash and cash equivalents at the end of the year	371,601,878	120,547,924	492,149,802	504,928,066	12,778,264	

Stellenbosch Municipality

Financial Statements for the year ended 30 June 2014

Statement of Comparison between Budget and Actual Amounts

Figures in Rand

	Original budget	Budget adjustments (i.t.o. s28 and s31 of the MFMA)	Final adjustments budget	Shifting of funds (i.t.o. s31 of the MFMA)	Virement (i.t.o. council approved policy)	Final budget	Actual outcome	Unauthorised expenditure	Variance	Actual outcome as % of final budget	Actual outcome as % of original budget
2014											
Financial Performance											
Property rates	242,926,600	(3,000,000)	239,926,600	-		239,926,600	235,932,916		(3,993,684)	98 %	97 %
Service charges	564,489,821	(4,500,000)	559,989,821	-		559,989,821	580,029,416		20,039,595	104 %	103 %
Investment revenue	24,139,412	2,000,000	26,139,412	-		26,139,412	30,921,497		4,782,085	118 %	128 %
Transfers recognised - operational	95,630,920	9,526,115	105,157,035	-		105,157,035	88,524,778		(16,632,257)	84 %	93 %
Other own revenue	50,029,330	26,671,044	76,700,374	-		76,700,374	57,435,244		(19,265,130)	75 %	115 %
Total revenue (excluding capital transfers and contributions)	977,216,083	30,697,159	1,007,913,242	-		1,007,913,242	992,843,851		(15,069,391)	99 %	102 %
Employee costs	(278,910,525)	(1,690,420)	(280,600,945)	-	-	(280,600,945)	(267,816,697)	-	12,784,248	95 %	96 %
Remuneration of councillors	(14,322,735)	(60,000)	(14,382,735)	-	-	(14,382,735)	(13,817,294)	-	565,441	96 %	96 %
Debt impairment	(4,071,602)	(9,072,291)	(13,143,893)			(13,143,893)	29,427,287	-	42,571,180	(224)%	(723)%
Depreciation and asset impairment	(123,212,510)	(17,045,506)	(140,258,016)			(140,258,016)	(132,588,250)	-	7,669,766	95 %	108 %
Finance charges	(15,109,665)	1,500,000	(13,609,665)	-	-	(13,609,665)	(11,342,543)	-	2,267,122	83 %	75 %
Materials and bulk purchases	(272,229,560)	-	(272,229,560)	-	-	(272,229,560)	(269,097,417)	-	3,132,143	99 %	99 %
Transfers and grants	(6,673,091)	-	(6,673,091)	-	-	(6,673,091)	(5,803,720)	-	869,371	87 %	87 %
Other expenditure	(260,803,858)	(27,321,763)	(288,125,621)	-	-	(288,125,621)	(260,104,268)	-	28,021,353	90 %	100 %
Total expenditure	(975,333,546)	(53,689,980)	(1,029,023,526)	-	-	(1,029,023,526)	(931,142,902)	-	97,880,624	90 %	95 %
Surplus/(Deficit)	1,882,537	(22,992,821)	(21,110,284)	-		(21,110,284)	61,700,949		82,811,233	(292)%	3,278 %

Stellenbosch Municipality

Financial Statements for the year ended 30 June 2014

Statement of Comparison between Budget and Actual Amounts

Figures in Rand

	Original budget	Budget adjustments (i.t.o. s28 and s31 of the MFMA)	Final adjustments budget	Shifting of funds (i.t.o. s31 of the MFMA)	Virement (i.t.o. council approved policy)	Final budget	Actual outcome	Unauthorised expenditure	Variance	Actual outcome as % of final budget	Actual outcome as % of original budget
Transfers recognised - capital	84,160,525	(23,791,327)	60,369,198	-		60,369,198	60,928,779		559,581	101 %	72 %
Surplus (Deficit) after capital transfers and contributions	86,043,062	(46,784,148)	39,258,914	-		39,258,914	122,629,728		83,370,814	312 %	143 %
Share of surplus (deficit) of associate	7,740	-	7,740	-		7,740	50,957		43,217	658 %	658 %
Taxation	-	-	-	-		-	(91,298)		(91,298)	DIV/0 %	DIV/0 %
Attributable to minorities	-	-	-	-		-	(17,031,810)		(17,031,810)	DIV/0 %	DIV/0 %
Surplus/(Deficit) for the year	86,035,322	(46,784,148)	39,251,174	-		39,251,174	139,701,879		100,450,705	356 %	162 %

Capital expenditure and funds sources

Total capital expenditure	(200,065,525)	12,125,228	(187,940,297)	-		(187,940,297)	(170,548,609)		17,391,688	91 %	85 %
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Stellenbosch Municipality

Financial Statements for the year ended 30 June 2014

Statement of Comparison between Budget and Actual Amounts

Figures in Rand

	Original budget	Budget adjustments (i.t.o. s28 and s31 of the MFMA)	Final adjustments budget	Shifting of funds (i.t.o. s31 of the MFMA)	Virement (i.t.o. council approved policy)	Final budget	Actual outcome	Unauthorised expenditure	Variance	Actual outcome as % of final budget	Actual outcome as % of original budget
Cash flows											
Net cash from (used) operating	204,486,883	29,217,018	233,703,901	-		233,703,901	223,519,068		(10,184,833)	96 %	109 %
Net cash from (used) investing	(200,091,580)	12,125,228	(187,966,352)	-		(187,966,352)	(170,548,609)		17,417,743	91 %	85 %
Net cash from (used) financing	(12,372)	7,533,054	7,520,682	-		7,520,682	13,066,034		5,545,352	174 %	105,610)%
Net increase/(decrease) in cash and cash equivalents	4,382,931	48,875,300	53,258,231	-		53,258,231	66,036,493		12,778,262	124 %	1,507 %
Cash and cash equivalents at the beginning of the year	367,218,947	71,672,624	438,891,571	-		438,891,571	438,891,572		1	100 %	120 %
Cash and cash equivalents at year end	371,601,878	120,547,924	492,149,802	-		492,149,802	504,928,065		(12,778,263)	103 %	136 %

Stellenbosch Municipality

Financial Statements for the year ended 30 June 2014

Accounting Policies

1. Basis of Preparation

The financial statements have been prepared in accordance with the Standards of Generally Recognised Accounting Practice (GRAP), including any interpretations, guidelines and directives, issued by the Accounting Standards Board in accordance with Section 122(3) of the Municipal Finance Management Act (Act 56 of 2003).

These financial statements have been prepared on an accrual basis of accounting and are in accordance with historical cost convention as the basis of measurement, unless specified otherwise.

A summary of the significant accounting policies, which have been consistently applied in the preparation of these financial statements, are disclosed below.

GRAP 1	Presentation of Financial Statements
GRAP 2	Cash Flow Statements
GRAP 3	Accounting Policies, Changes in Accounting Estimates and Errors
GRAP 4	The Effects of Changes in Foreign Exchange Rates
GRAP 5	Borrowing Costs
GRAP 6	Consolidated financial statements and accounting for controlled entities
GRAP 7	Accounting for Investments in Associates
GRAP 8	Financial Reporting of Interest in Joint Ventures
GRAP 9	Revenue
GRAP 11	Construction Contracts
GRAP 12	Inventories
GRAP 13	Leases
GRAP 14	Events After the Reporting Date
GRAP 16	Investment Property
GRAP 17	Property, Plant and Equipment
GRAP 19	Provisions, Contingent Liabilities and Contingent Assets
GRAP 20	Related Party Disclosure (Approved, Not yet effective)
GRAP 21	Impairment of Non-Cash Generating Assets
GRAP 23	Revenue from non-exchange transactions
GRAP 24	Presentation of Budget Information in Financial Statements
GRAP 25	Employee Benefits (Approved, early adoption)
GRAP 100	Non-current Assets Held for Sale and Discontinued Operations
GRAP 101	Agriculture
GRAP 102	Intangible Assets

GRAP 6, 7, and 8 have been complied with to the extent that the requirements in these standards relate to the municipality's separate financial statements.

Accounting policies for material transactions, events or conditions not covered by the above GRAP Standards have been developed in accordance with paragraphs 7, 11 and 12 of GRAP 3.

Assets, liabilities, revenues and expenses have not been offset except when offsetting is required or permitted by a Standard of GRAP.

The accounting policies applied are consistent with those used to present the previous year's financial statements, unless explicitly stated. The details of any changes in accounting policies are explained in the relevant policy.

The principal accounting policies adopted in the preparation of these annual financial statements are set out below.

1.1 Significant judgements and sources of estimation uncertainty

In preparing the financial statements, management is required to make estimates and assumptions that affect the amounts represented in the financial statements and related disclosures. Use of available information and the application of judgement is inherent in the formation of estimates. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are insignificant to the annual financial statements are set out below:

Revenue Recognition

Accounting Policy 1.15 on Revenue from Exchange Transactions and Accounting Policy 1.16 on Revenue from Non-exchange Transactions describes the conditions under which revenue will be recorded by the management of the municipality.

Stellenbosch Municipality

Financial Statements for the year ended 30 June 2014

Accounting Policies

1.1 Significant judgements and sources of estimation uncertainty (continued)

In concluding judgement, management considered the detailed criteria for recognition of revenue as set out in GRAP 9: Revenue from Exchange Transactions and, in particular, whether the municipality, when goods are sold, had transferred to the buyer the significant risks and rewards of ownership of the goods and when services are rendered, whether the service has been rendered. The management of the municipality is satisfied that recognition of the revenue in the current year is appropriate.

Financial assets and liabilities

The classification of financial assets and liabilities is based on judgement by management.

Sources of estimation uncertainty

The following are the key assumptions concerning the future, and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year:

Impairment of Financial Assets - Accounting Policy 1.13: Financial Instruments, referring to paragraph on Impairment of Financial Assets, describes the process followed to determine the value with which financial assets should be impaired. In making the estimation of the impairment, the management of the municipality considered the detailed criteria of impairment of financial assets as set out in GRAP 104: Financial Instruments - Recognition and Measurement. The management of the municipality is satisfied that impairment of financial assets recorded during the year is appropriate. Details of the impairment loss calculation are provided in the applicable notes to the Annual Financial Statements.

Useful lives of Property, Plant and Equipment and Intangible Assets - As described in Accounting Policy 1.7, the municipality depreciates its property, plant and equipment and intangible assets over the estimated useful lives of the assets, taking into account the residual values of the assets at the end of their useful lives, which is determined when the assets are brought into use. The useful life and residual values of the assets are based on industry knowledge and are reassessed annually.

Employee Benefit Obligations - The municipality obtains actuarial valuations of its defined benefit plan liabilities. The defined benefit obligations of the municipality that were identified are Post-retirement Health Benefit Obligations and Long-service Awards. The estimated liabilities are recorded in accordance with the requirements of GRAP 25. Details of the liabilities and the key assumptions made by the actuaries in estimating the liabilities are provided in the applicable notes to the Annual Financial Statements.

Impairment of non-financial assets - The recoverable (service) amounts of cash-generating units and individual assets have been determined based in the higher of value-in-use calculations and fair values less costs to sell. These calculations require the use of estimates and assumptions.

It is reasonably possible that the assumptions may change which may then impact our estimations and may then require a material adjustment to the carrying value of tangible assets.

Value in use of cash generating assets.

The municipality reviews and tests the carrying value of assets when events or changes in circumstances suggest that the carrying amount may not be recoverable. Assets are grouped at the lowest level for which identifiable cash flows are largely independent of cash flows of other assets and liabilities. If there are indications that impairment may have occurred, estimates are prepared of expected future cash flows for each group of assets. Expected future cash flows used to determine the value in use of tangible assets are inherently uncertain and could materially change over time. They are significantly affected by a number of factors, together with economic factors such as inflation and interest.

Value in use of non-cash generating assets.

The municipality reviews and tests the carrying value of assets when events or changes in circumstances suggest that the carrying amount may not be recoverable. If there are indications that the impairment may have occurred, the remaining service potential of the asset is determined. The most appropriate approach selected to determine the remaining service potential is dependent on the availability of data and the nature of the impairment.

Provisions

Stellenbosch Municipality

Financial Statements for the year ended 30 June 2014

Accounting Policies

1.1 Significant judgements and sources of estimation uncertainty (continued)

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions are included in note 18 - Provisions.

Effective interest rate

The municipality used the prime interest rate to discount future cash flows.

1.2 Presentation currency

These financial statements are presented in South African Rand, which is the functional currency of the municipality.

1.3 Going concern assumption

These financial statements have been prepared based on the expectation that the municipality will continue to operate as a going concern for at least the next 12 months.

1.4 Housing development fund

The Housing Development Fund was established in terms of the Housing Act, (Act No. 107 of 1997). Loans from national and provincial government used to finance housing selling schemes undertaken by the municipality were extinguished on 1 April 1998 and transferred to a Housing Development Fund. Housing selling schemes, both complete and in progress as at 1 April 1998, were also transferred to the Housing Development Fund. In terms of the Housing Act, all proceeds from housing developments, which include rental income and sales of houses, must be paid into the Housing Development Fund. Monies standing to the credit of the Housing Development Fund can be used only to finance housing developments within the municipal area subject to the approval of the Provincial MEC responsible for housing.

1.5 Internal reserves

Capital replacement reserve (CRR)

In order to finance the provision of infrastructure and other items of property, plant and equipment from internal sources, amounts are transferred from the accumulated surplus/(deficit) to the CRR in terms of the Annual Budget. The cash in the designated CRR bank account can only be utilised to finance items of property, plant and equipment. The CRR is reduced and the accumulated surplus/(deficit) is credited by a corresponding amount when the amounts in the CRR are utilised.

Capitalisation reserve

On the implementation of GAMAP/GRAP, the balance of certain funds, created in terms of the various Provincial Ordinances applicable at the time, that had historically been utilised for the acquisition of items of property, plant and equipment, were transferred to a Capitalisation Reserve rather than the accumulated surplus/deficit, as in prior years, in terms of a directive (Circular No. 18) issued by National Treasury. The purpose of this Reserve is to promote consumer equity by ensuring that the future depreciation charge that will be incurred over the useful lives of these items of property, plant and equipment is offset by transfers from this reserve to the accumulated surplus/deficit.

The balance on the Capitalisation Reserve equals the carrying value of the items of property, plant and equipment financed from the former legislated funds. When items of property, plant and equipment are depreciated, a transfer is made from the Capitalisation Reserve to the accumulated surplus/deficit.

When an item of property, plant and equipment is disposed, the balance in the Capitalisation Reserve relating to such item is transferred to the accumulated surplus/deficit.

Government grant reserve

Stellenbosch Municipality

Financial Statements for the year ended 30 June 2014

Accounting Policies

1.5 Property, plant and equipment (continued)

When items of property, plant and equipment are financed from government grants, a transfer is made from the accumulated surplus/deficit to the Government Grants Reserve equal to the Government Grant recorded as revenue in the statement of financial performance in accordance with a directive issued by National Treasury. When such items of property, plant and equipment are depreciated, a transfer is made from the Government Grant Reserve to the accumulated surplus/deficit. The purpose of this policy is to promote community equity by ensuring that the future depreciation expenses that will be incurred over the useful lives of government grant funded items of property, plant and equipment are offset by transfers from this reserve to the accumulated surplus/deficit.

When an item of property, plant and equipment financed from government grants is disposed, the balance in the Government Grant Reserve relating to such item is transferred to the accumulated surplus/deficit.

Donations and public contributions reserve

When items of property, plant and equipment are financed from public contributions and donations, a transfer is made from the accumulated surplus/deficit to the Donations and Public Contributions Reserve equal to the donations and public contributions recorded as revenue in the statement of financial performance in accordance with a directive issued by National Treasury. When such items of property, plant and equipment are depreciated, a transfer is made from the Donations and Public Contributions Reserve to the accumulated surplus/deficit. The purpose of this policy is to promote community equity and facilitate budgetary control by ensuring that sufficient funds are set aside to offset the future depreciation charges that will be incurred over the estimated useful life of the item of property, plant and equipment financed from donations and public contributions.

When an item of property, plant and equipment financed from government grants is disposed, the balance in the Donations and Public Contributions Reserve relating to such item is transferred to the accumulated surplus/deficit.

Self insurance reserve

The municipality has a Self-Insurance Reserve to set aside amounts to offset potential losses or claims that cannot be insured externally. The balance of the self-insurance fund is invested in short-term investments.

Claims are settled by transferring a corresponding amount from the self-insurance reserve to the accumulated surplus.

Accumulated surplus

The accumulated surplus/ deficit represents the net difference between the total assets and the total liabilities of the municipality. Any surpluses and deficits realised during a specific financial year are credited/ debited against accumulated surplus/ deficit. Prior year adjustments, relating to income and expenditure, are debited/ credited against accumulated surplus when retrospective adjustments are made.

1.6 Revaluation reserve

The surplus arising from the revaluation of property, plant and equipment in particular land and buildings is credited to a non-distributable reserve. The revaluation surplus is realised as revalued buildings are depreciated, through a transfer from the revaluation reserve to the accumulated surplus/deficit. On disposal, the net revaluation surplus is transferred to the accumulated surplus/deficit while gains or losses on disposal, based on revalued amounts, are credited or charged to the statement of financial performance.

1.7 Property, plant and equipment

Property, plant and equipment are tangible non-current assets (including infrastructure assets) that are held for use in the production or supply of goods or services, rental to others, or for administrative purposes, and are expected to be used during more than one year.

Measurement

Property, plant and equipment are initially recognised as assets on acquisition date and are initially recorded at cost. The cost of an item of property, plant and equipment is the purchase price and other costs attributable to bring the asset to the location and condition necessary for it to be capable of operating in the manner intended by the municipality. Trade discounts and rebates are deducted in arriving at the cost. The cost also includes the necessary cost of dismantling and removing the asset and restoring the site on which it is located.

Stellenbosch Municipality

Financial Statements for the year ended 30 June 2014

Accounting Policies

1.7 Property, plant and equipment (continued)

Where an asset is acquired through a non-exchange transaction, its cost is its fair value as at date of acquisition.

Where an item of property, plant and equipment is acquired in exchange for a non-monetary asset or monetary assets, or a combination of monetary and non-monetary assets, the asset acquired is initially measured at fair value (the cost). If the acquired item's fair value was not determinable, it's deemed cost is the carrying amount of the asset(s) given up.

When significant components of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

Costs include costs incurred initially to acquire or construct an item of property, plant and equipment and costs incurred subsequently to add to, replace part of, or service it. If a replacement cost is recognised in the carrying amount of an item of property, plant and equipment, the carrying amount of the replaced part is derecognised.

Subsequent to initial recognition, items of property, plant and equipment, except for land and buildings are stated at cost, less accumulated depreciation and accumulated impairment losses, where applicable.

Subsequent to initial recognition, buildings are carried at a revalued amount based on municipal valuations, less any subsequent accumulated depreciation and subsequent accumulated impairment losses. Revaluations are performed by external independent valuers with sufficient regularity such that the carrying amount does not differ materially from that which would be determined using fair value at the reporting date. Any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset, and the net amount is restated to the revalued amount of the asset.

An increase in the carrying amount of land and buildings as a result of a revaluation is credited directly to a revaluation surplus reserve, except to the extent that it reverses a revaluation decrease of the same asset previously recognised in surplus or deficit.

A decrease in the carrying amount of an asset as a result of a revaluation is recognised in surplus or deficit, except to the extent of any credit balance existing in the revaluation surplus in respect of that asset.

Where items of property, plant and equipment have been impaired, the carrying value is adjusted by the impairment loss, which is recognised as an expense in the period that the impairment is identified except where the impairment reverses a previous revaluation.

Subsequent expenditure relating to property, plant and equipment is capitalised if it is probable that future economic benefits or potential service delivery of the asset are enhanced in excess of the originally assessed standard of performance. If expenditure only restores the originally best estimate of the expected useful life of the asset, then it is regarded as repairs and maintenance and is expensed. The enhancement of an existing asset so that its use is expanded or the further development of an asset so that its original life is extended is examples of subsequent expenditure which should be capitalised.

Depreciation

Depreciation is calculated on the depreciable amount, using the straight-line method over the estimated useful lives of the assets and after taking into account the residual value of the assets. Components of assets that are significant in relation to the whole asset and that have different useful lives are depreciated separately. The depreciation rates are based on the following originally estimated useful lives (unless a technical assessment of an individual asset concludes that a material variation is necessary):

Stellenbosch Municipality

Financial Statements for the year ended 30 June 2014

Accounting Policies

1.7 Property, plant and equipment (continued)

Infrastructure	Years	Other	Years
Roads and Paving	10-100	Buildings	30
Electricity	10-50	Specialist vehicles	10
Water	10-100	Other vehicles	5
Sewerage	10-100	Office equipment	1-7
Housing	30	Furniture and fittings	1-10
		Watercraft	15
Community Improvements	30	Bins and containers	5
Recreational Facilities	20-30	Specialized plant and Equipment	10-15
Security	5	Other plant and Equipment	2-5

The residual value, the useful life of an asset and the depreciation method is reviewed annually and any changes are recognised as a change in accounting estimate in the Statements of Financial Performance.

Heritage assets

These are assets that are defined as culturally significant resources which are not depreciated owing to the uncertainty regarding their estimated useful lives.

Land

Land is not depreciated as it is deemed to have an indefinite useful life.

Landfill site

Site restoration and dismantling cost - The municipality has an obligation to dismantle, remove and restore items of property, plant and equipment. Such obligations are referred to as 'decommissioning, restoration and similar liabilities'. The cost of an item of property, plant and equipment includes the initial estimate of the costs of dismantling and removing the item and restoring the site on which it is located, the obligation for which the municipality incurs either when the item is acquired or as a consequence of having used the item during a particular period for purposes other than to produce inventories during the period.

If the related asset is measured using the cost model:

- subject to (b), changes in the liability are added to, or deducted from, the cost of the related asset in the current period
- If a decrease in the liability exceeds the carrying amount of the asset, the excess is recognised immediately in surplus or deficit; and
- if the adjustment results in an addition to the cost of an asset, the municipality considers whether this is an indication that the new carrying amount of the asset may not be fully recoverable. If it is such an indication, the asset is tested for impairment by estimating its recoverable amount or recoverable service amount, and any impairment loss is recognised in accordance with the accounting policy on impairment of cash-generating assets and/or impairment of non-cash-generating assets.

Incomplete construction work

Incomplete construction work is stated at historical cost. Depreciation only commences when the asset is commissioned into use.

Impairment

Where the carrying amount of an item of property, plant and equipment is greater than the estimated recoverable amount, it is written down immediately to its recoverable amount and an impairment loss is charged to the Statement of Financial Performance.

Derecognition

Stellenbosch Municipality

Financial Statements for the year ended 30 June 2014

Accounting Policies

1.7 Property, plant and equipment (continued)

Items of Property, plant and equipment are derecognised when the asset is disposed of or when there are no further economic benefits or service potential expected from the use of the asset. The gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the net disposal proceeds and the carrying value and is recognised in the Statement of Financial Performance.

1.8 Impairment of cash-generating assets

Cash-generating assets are those assets held by the municipality with the primary objective of generating a commercial return. When an asset is deployed in a manner consistent with that adopted by a profit-orientated entity, it generates a commercial return.

Initial recognition - the cost of an item of property, plant and equipment is recognised as an assets when:

- it is probable that future economic benefits or service potential associated with the item will flow to the municipality; and
- the cost or fair value of the item can be measured reliably

Impairment is a loss in the future economic benefits or service potential of an asset, over and above the systematic recognition of the loss of the asset's future economic benefits or service potential through depreciation (amortisation).

Carrying amount is the amount at which an asset is recognised in the statement of financial position after deducting any accumulated depreciation and accumulated impairment losses thereon.

A cash-generating unit is the smallest identifiable group of assets held with the primary objective of generating a commercial return that generates cash inflows from continuing use that are largely independent of the cash inflows from other assets or groups of assets.

Costs of disposal are incremental costs directly attributable to the disposal of an asset, excluding finance costs and income tax expense.

Depreciation (Amortisation) is the systematic allocation of the depreciable amount of an asset over its useful life.

Fair value less costs to sell is the amount obtainable from the sale of an asset in an arm's length transaction between knowledgeable, willing parties, less the costs of disposal.

Recoverable amount of an asset or a cash-generating unit is the higher its fair value less costs to sell and its value in use.

Useful life is either:

- (a) the period of time over which an asset is expected to be used by the municipality; or
- (b) the number of production or similar units expected to be obtained from the asset by the municipality.

Initial recognition - the cost of an item of property, plant and equipment is recognised as an assets when:

- it is probable that future economic benefits or service potential associated with the item will flow to the municipality; and
- the cost or fair value of the items can be measured reliably

Identification

When the carrying amount of a cash-generating asset exceeds its recoverable amount, it is impaired.

The municipality assesses at each reporting date whether there is any indication that a cash-generating asset may be impaired. If any such indication exists, the municipality estimates the recoverable amount of the asset.

Irrespective of whether there is any indication of impairment, the municipality also test a cash-generating intangible asset with an indefinite useful life or a cash-generating intangible asset not yet available for use for impairment annually by comparing its carrying amount with its recoverable amount. This impairment test is performed at the same time every year. If an intangible asset was initially recognised during the current reporting period, that intangible asset was tested for impairment before the end of the current reporting period.

Stellenbosch Municipality

Financial Statements for the year ended 30 June 2014

Accounting Policies

1.8 Impairment of cash-generating assets (continued)

Value in use

Value in use of a cash-generating asset is the present value of the estimated future cash flows expected to be derived from the continuing use of an asset and from its disposal at the end of its useful life.

When estimating the value in use of an asset, the municipality estimates the future cash inflows and outflows to be derived from continuing use of the asset and from its ultimate disposal and the municipality applies the appropriate discount rate to those future cash flows.

Discount rate

The discount rate is a pre-tax rate that reflects current market assessments of the time value of money, represented by the current risk-free rate of interest and the risks specific to the asset for which the future cash flow estimates have not been adjusted.

Recognition and measurement (individual asset)

If the recoverable amount of a cash-generating asset is less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. This reduction is an impairment loss.

An impairment loss is recognised immediately in surplus or deficit.

Any impairment loss of a revalued cash-generating asset is treated as a revaluation decrease.

When the amount estimated for an impairment loss is greater than the carrying amount of the cash-generating asset to which it relates, the municipality recognises a liability only to the extent that is a requirement in the Standard of GRAP.

After the recognition of an impairment loss, the depreciation (amortisation) charge for the cash-generating asset is adjusted in future periods to allocate the cash-generating asset's revised carrying amount, less its residual value (if any), on a systematic basis over its remaining useful life.

Reversal of impairment loss

The municipality assess at each reporting date whether there is any indication that an impairment loss recognised in prior periods for a cash-generating asset may no longer exist or may have decreased. If any such indication exists, the entity estimates the recoverable amount of that asset.

An impairment loss recognised in prior periods for a cash-generating asset is reversed if there has been a change in the estimates used to determine the asset's recoverable amount since the last impairment loss was recognised. The carrying amount of the asset is increased to its recoverable amount. The increase is a reversal of an impairment loss. The increased carrying amount of an asset attributable to a reversal of an impairment loss does not exceed the carrying amount that would have been determined (net of depreciation or amortisation) had no impairment loss been recognised for the asset in prior periods.

A reversal of an impairment loss for a cash-generating asset is recognised immediately in surplus or deficit.

Any reversal of an impairment loss of a revalued cash-generating asset is treated as a revaluation increase.

After a reversal of an impairment loss is recognised, the depreciation (amortisation) charge for the cash-generating asset is adjusted in future periods to allocate the cash-generating asset's revised carrying amount, less its residual value (if any), on a systematic basis over its remaining useful life.

A reversal of an impairment loss for a cash-generating unit is allocated to the cash-generating assets of the unit pro rata with the carrying amounts of those assets. These increases in carrying amounts are treated as reversals of impairment losses for individual assets. No part of the amount of such a reversal is allocated to a non-cash-generating asset contributing service potential to a cash-generating unit.

In allocating a reversal of an impairment loss for a cash-generating unit, the carrying amount of an asset is not increased above the lower of:

- its recoverable amount (if determinable); and

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1.8 Impairment of cash-generating assets (continued)

- the carrying amount that would have been determined (net of amortisation or depreciation) had no impairment loss been recognised for the asset in prior periods.

The amount of the reversal of the impairment loss that would otherwise have been allocated to the asset is allocated pro rata to the other assets of the unit.

1.9 Intangible assets

An asset is identifiable if it either:

- is separable, i.e. is capable of being separated or divided from an entity and sold, transferred, licensed, rented or exchanged, either individually or together with a related contract, identifiable assets or liability, regardless of whether the entity intends to do so; or
- arises from binding arrangements (including rights from contracts), regardless of whether those rights are transferable or separable from the municipality or from other rights and obligations.

A binding arrangement describes an arrangement that confers similar rights and obligations on the parties to it as if it were in the form of a contract.

An intangible asset is recognised when:

- it is probable that the expected future economic benefits or service potential that are attributable to the asset will flow to the municipality; and
- the cost or fair value of the asset can be measured reliably.

The municipality assesses the probability of expected future economic benefits or service potential using reasonable and supportable assumptions that represent management's best estimate of the set of economic conditions that will exist over the useful life of the asset.

Where an intangible asset is acquired through a non-exchange transaction, its initial cost at the date of acquisition is measured at its fair value as at that date.

Expenditure on research (or on the research phase of an internal project) is recognised as an expense when it is incurred.

An intangible asset arising from development (or from the development phase of an internal project) is recognised when:

- it is technically feasible to complete the asset so that it will be available for use or sale.
- there is an intention to complete and use or sell it.
- there is an ability to use or sell it.
- it will generate probable future economic benefits or service potential.
- there are available technical, financial and other resources to complete the development and to use or sell the asset.
- the expenditure attributable to the asset during its development can be measured reliably.

An intangible asset is regarded as having an indefinite useful life when, based on all relevant factors, there is no foreseeable limit to the period over which the asset is expected to generate net cash inflows or service potential. Amortisation is not provided for these intangible assets, but they are tested for impairment annually and whenever there is an indication that the asset may be impaired. For all other intangible assets amortisation is provided on a straight line basis over their useful life.

The amortisation period and the amortisation method for intangible assets are reviewed at each reporting date.

Reassessing the useful life of an intangible asset with a finite useful life after it was classified as indefinite is an indicator that the asset may be impaired. As a result the asset is tested for impairment and the remaining carrying amount is amortised over its useful life.

Internally generated brands, mastheads, publishing titles, customer lists and items similar in substance are not recognised as intangible assets.

Internally generated goodwill is not recognised as an intangible asset.

Amortisation is provided to write down the intangible assets, on a straight line basis, to their residual values as follows:

Item	Useful life
Computer software, other	x years

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1.9 Intangible assets (continued)

Other intangible assets

x years

1.10 Investment property

Investment property is recognised as an asset when, it is probable that the future economic benefits or service potential that are associated with the investment property will flow to the municipality, and the cost or fair value of the investment property can be measured reliably.

Investment property is initially recognised at cost. Transaction costs are included in the initial measurement.

Where investment property is acquired through a non-exchange transaction, its cost is its fair value as at the date of acquisition.

Costs include costs incurred initially and costs incurred subsequently to add to, or to replace a part of, or service a property. If a replacement part is recognised in the carrying amount of the investment property, the carrying amount of the replaced part is derecognised.

Fair value

Subsequent to initial measurement investment property is measured at fair value.

The fair value of investment property reflects market conditions at the reporting date.

A gain or loss arising from a change in fair value is included in net surplus or deficit for the period in which it arises.

If the municipality determines that the fair value of an investment property under construction is not reliably determinable but expects the fair value of the property to be reliably measurable when construction is complete, it measures that investment property under construction at cost until either its fair value becomes reliably determinable or construction is completed (whichever is earlier). If the municipality determines that the fair value of an investment property (other than an investment property under construction) is not reliably determinable on a continuing basis, the municipality measures that investment property using the cost model (as per the accounting policy on Property, plant and equipment). The residual value of the investment property is then assumed to be zero. The municipality applies the cost model (as per the accounting policy on Property, plant and equipment) until disposal of the investment property.

Once the municipality becomes able to measure reliably the fair value of an investment property under construction that has previously been measured at cost, it measures that property at its fair value. Once construction of that property is complete, it is presumed that fair value can be measured reliably. If this is not the case, the property is accounted for using the cost model in accordance with the accounting policy on Property, plant and equipment.

Investment property includes property (land or a building, or part of a building, or both land or buildings held under a finance lease) held to earn rentals and/or for capital appreciation, rather than held to meet service delivery objectives, the production or supply of goods and services, or the sale of an asset in the ordinary course of operations.

At initial recognition, the municipality measures investment property at cost including transaction costs once it meets the definition of investment property. However, where an investment property was acquired through a non-exchange transaction (i.e. where it acquired the investment property for no or a nominal value), its cost is its fair value as at the date of acquisition.

Compensation from third parties for investment property that was impaired, lost or given up is recognised in surplus or deficit when the compensation becomes receivable.

Property interests held under operating leases are classified and accounted for as investment property in the following circumstances:

1.11 Non-current assets held for sale and disposal groups

Non-current assets and disposal groups are classified as held for sale if their carrying amount will be recovered principally through a sale transaction rather than through continuing use. This condition is regarded as met only when the sale is highly probable and the asset (or disposal group) is available for immediate sale in its present condition. Management must be committed to the sale, which should be expected to qualify for recognition as a completed sale within one year from the date of classification.

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1.11 Non-current assets held for sale and disposal groups (continued)

Non-current assets held for sale (or disposal group) are measured at the lower of its carrying amount and fair value less costs to sell.

A non-current asset is not depreciated (or amortised) while it is classified as held for sale, or while it is part of a disposal group classified as held for sale.

The gain or loss on the eventual sale of non-current assets held for sale is included in the Statement of Financial Performance as gain or loss on sale of assets. The gain or loss on the eventual sale of non-current assets held for sale, is calculated on the difference between the net disposal proceeds and the carrying amount of the individual asset or the disposal group.

1.12 Biological assets that form part of an agricultural activity

The municipality recognises a biological assets that form part of an agricultural activity or agricultural produce when, and only when:

- the municipality controls the asset as a result of past events;
- it is probable that future economic benefits or service potential associated with the asset will flow to the municipality; and
- the fair value or cost of the asset can be measured reliably.

Biological assets that form part of an agricultural activity are measured at their fair value less costs to sell.

The fair value of livestock is determined based on market prices of livestock of similar age, breed, and genetic merit.

The fair value of milk is determined based on market prices in the local area.

The fair value of the vine / pine plantations is based on the combined fair value of the land and the vines / pine trees. The fair value of the raw land and land improvements is then deducted from the combined fair value to determine the fair value of the vines / pine trees.

A gain or loss arising on initial recognition of biological assets that form part of an agricultural activity or agricultural produce at fair value less costs to sell and from a change in fair value less costs to sell of a biological assets that form part of an agricultural activity is included in surplus or deficit for the period in which it arises.

Where market determined prices or values are not available, the present value of the expected net cash inflows from the asset, discounted at a current market-determined pre-tax rate where applicable is used to determine fair value.

Where fair value cannot be measured reliably, biological assets are measured at cost less any accumulated depreciation and any accumulated impairment losses.

Depreciation is provided on biological assets that form part of an agricultural activity where fair value cannot be determined, to write down the cost, less residual value, by equal installments over their useful lives as follows:

Item	Useful life
Trees in a plantation forest	indefinite

1.13 Heritage assets

Assets are resources controlled by an municipality as a result of past events and from which future economic benefits or service potential are expected to flow to the municipality.

Carrying amount is the amount at which an asset is recognised after deducting accumulated impairment losses.

Class of heritage assets means a grouping of heritage assets of a similar nature or function in an municipality's operations that is shown as a single item for the purpose of disclosure in the financial statements.

Cost is the amount of cash or cash equivalents paid or the fair value of the other consideration given to acquire an asset at the time of its acquisition or construction or, where applicable, the amount attributed to that asset when initially recognised in accordance with the specific requirements of other Standards of GRAP.

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Accounting Policies

1.13 Heritage assets (continued)

Depreciation is the systematic allocation of the depreciable amount of an asset over its useful life.

Fair value is the amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's length transaction.

Heritage assets are assets that have a cultural, environmental, historical, natural, scientific, technological or artistic significance and are held indefinitely for the benefit of present and future generations.

An impairment loss of a cash-generating asset is the amount by which the carrying amount of an asset exceeds its recoverable amount.

An impairment loss of a non-cash-generating asset is the amount by which the carrying amount of an asset exceeds its recoverable service amount.

An inalienable item is an asset that a municipality is required by law or otherwise to retain indefinitely and cannot be disposed of without consent.

Recoverable amount is the higher of a cash-generating asset's net selling price and its value in use.

Recoverable service amount is the higher of a non-cash-generating asset's fair value less costs to sell and its value in use.

Value in use of a cash-generating asset is the present value of the future cash flows expected to be derived from an asset or cash-generating unit.

Value in use of a non-cash-generating asset is the present value of the asset's remaining service potential.

Recognition

The municipality recognises a heritage asset as an asset if it is probable that future economic benefits or service potential associated with the asset will flow to the municipality, and the cost or fair value of the asset can be measured reliably.

Where the municipality holds a heritage asset, but on initial recognition it does not meet the recognition criteria because it cannot be reliably measured, information on such a heritage asset is disclosed in note 13.

Initial measurement

Heritage assets are measured at cost.

Where a heritage asset is acquired through a non-exchange transaction, its cost is measured at its fair value as at the date of acquisition.

Subsequent measurement

After recognition as an asset, a class of heritage assets is carried at its cost less any accumulated impairment losses.

After recognition as an asset, a class of heritage assets, whose fair value can be measured reliably, is carried at a revalued amount, being its fair value at the date of the revaluation less any subsequent impairment losses.

If a heritage asset's carrying amount is increased as a result of a revaluation, the increase is credited directly to a revaluation surplus. However, the increase is recognised in surplus or deficit to the extent that it reverses a revaluation decrease of the same heritage asset previously recognised in surplus or deficit.

If a heritage asset's carrying amount is decreased as a result of a revaluation, the decrease is recognised in surplus or deficit. However, the decrease is debited directly to a revaluation surplus to the extent of any credit balance existing in the revaluation surplus in respect of that heritage asset.

Stellenbosch Municipality

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Accounting Policies

1.13 Heritage assets (continued)

Impairment

The municipality assess at each reporting date whether there is an indication that it may be impaired. If any such indication exists, the municipality estimates the recoverable amount or the recoverable service amount of the heritage asset.

Transfers

Transfers from heritage assets are only made when the particular asset no longer meets the definition of a heritage asset.

Transfers to heritage assets are only made when the asset meets the definition of a heritage asset.

Derecognition

The municipality derecognises heritage asset on disposal, or when no future economic benefits or service potential are expected from its use or disposal.

The gain or loss arising from the derecognition of a heritage asset is determined as the difference between the net disposal proceeds, if any, and the carrying amount of the heritage asset. Such difference is recognised in surplus or deficit when the heritage asset is derecognised.

1.14 Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or a residual interest of another entity.

The amortised cost of a financial asset or financial liability is the amount at which the financial asset or financial liability is measured at initial recognition minus principal repayments, plus or minus the cumulative amortisation using the effective interest method of any difference between that initial amount and the maturity amount, and minus any reduction (directly or through the use of an allowance account) for impairment or uncollectibility.

A concessionary loan is a loan granted to or received by an entity on terms that are not market related.

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation.

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates.

Derecognition is the removal of a previously recognised financial asset or financial liability from an entity's statement of financial position.

A derivative is a financial instrument or other contract with all three of the following characteristics:

- Its value changes in response to the change in a specified interest rate, financial instrument price, commodity price, foreign exchange rate, index of prices or rates, credit rating or credit index, or other variable, provided in the case of a non-financial variable that the variable is not specific to a party to the contract (sometimes called the 'underlying').
- It requires no initial net investment or an initial net investment that is smaller than would be required for other types of contracts that would be expected to have a similar response to changes in market factors.
- It is settled at a future date.

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Accounting Policies

1.14 Financial instruments (continued)

The effective interest method is a method of calculating the amortised cost of a financial asset or a financial liability (or group of financial assets or financial liabilities) and of allocating the interest income or interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments or receipts through the expected life of the financial instrument or, when appropriate, a shorter period to the net carrying amount of the financial asset or financial liability. When calculating the effective interest rate, an entity shall estimate cash flows considering all contractual terms of the financial instrument (for example, prepayment, call and similar options) but shall not consider future credit losses. The calculation includes all fees and points paid or received between parties to the contract that are an integral part of the effective interest rate (see the Standard of GRAP on Revenue from Exchange Transactions), transaction costs, and all other premiums or discounts. There is a presumption that the cash flows and the expected life of a group of similar financial instruments can be estimated reliably. However, in those rare cases when it is not possible to reliably estimate the cash flows or the expected life of a financial instrument (or group of financial instruments), the entity shall use the contractual cash flows over the full contractual term of the financial instrument (or group of financial instruments).

Fair value is the amount for which an asset could be exchanged, or a liability settled, between knowledgeable willing parties in an arm's length transaction.

A financial asset is:

- cash;
- a residual interest of another entity; or
- a contractual right to:
 - receive cash or another financial asset from another entity; or
 - exchange financial assets or financial liabilities with another entity under conditions that are potentially favourable to the entity.

A financial guarantee contract is a contract that requires the issuer to make specified payments to reimburse the holder for a loss it incurs because a specified debtor fails to make payment when due in accordance with the original or modified terms of a debt instrument.

A financial liability is any liability that is a contractual obligation to:

- deliver cash or another financial asset to another entity; or
- exchange financial assets or financial liabilities under conditions that are potentially unfavourable to the entity.

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates.

Liquidity risk is the risk encountered by an entity in the event of difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset.

Loan commitment is a firm commitment to provide credit under pre-specified terms and conditions.

Loans payable are financial liabilities, other than short-term payables on normal credit terms.

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk.

Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk or currency risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market.

A financial asset is past due when a counterparty has failed to make a payment when contractually due.

A residual interest is any contract that manifests an interest in the assets of an entity after deducting all of its liabilities. A residual interest includes contributions from owners, which may be shown as:

- equity instruments or similar forms of unitised capital;
- a formal designation of a transfer of resources (or a class of such transfers) by the parties to the transaction as forming part of an entity's net assets, either before the contribution occurs or at the time of the contribution; or
- a formal agreement, in relation to the contribution, establishing or increasing an existing financial interest in the net assets of an entity.

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Accounting Policies

1.14 Financial instruments (continued)

Transaction costs are incremental costs that are directly attributable to the acquisition, issue or disposal of a financial asset or financial liability. An incremental cost is one that would not have been incurred if the entity had not acquired, issued or disposed of the financial instrument.

Financial instruments at amortised cost are non-derivative financial assets or non-derivative financial liabilities that have fixed or determinable payments, excluding those instruments that:

- the entity designates at fair value at initial recognition; or
- are held for trading.

Financial instruments at cost are investments in residual interests that do not have a quoted market price in an active market, and whose fair value cannot be reliably measured.

Financial instruments at fair value comprise financial assets or financial liabilities that are:

- derivatives;
- combined instruments that are designated at fair value;
- instruments held for trading. A financial instrument is held for trading if:
 - it is acquired or incurred principally for the purpose of selling or repurchasing it in the near-term; or
 - on initial recognition it is part of a portfolio of identified financial instruments that are managed together and for which there is evidence of a recent actual pattern of short term profit-taking;
 - non-derivative financial assets or financial liabilities with fixed or determinable payments that are designated at fair value at initial recognition; and
 - financial instruments that do not meet the definition of financial instruments at amortised cost or financial instruments at cost.

Initial recognition

The entity recognises a financial asset or a financial liability in its statement of financial position when the entity becomes a party to the contractual provisions of the instrument.

The entity recognises financial assets using trade date accounting.

Initial measurement of financial assets and financial liabilities

The entity measures a financial asset and financial liability initially at its fair value plus transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

The entity measures a financial asset and financial liability initially at its fair value [if subsequently measured at fair value].

The entity first assesses whether the substance of a concessionary loan is in fact a loan. On initial recognition, the entity analyses a concessionary loan into its component parts and accounts for each component separately. The entity accounts for that part of a concessionary loan that is:

- a social benefit in accordance with the Framework for the Preparation and Presentation of Financial Statements, where it is the issuer of the loan; or
- non-exchange revenue, in accordance with the Standard of GRAP on Revenue from Non-exchange Transactions (Taxes and Transfers), where it is the recipient of the loan.

Subsequent measurement of financial assets and financial liabilities

The entity measures all financial assets and financial liabilities after initial recognition using the following categories:

- Financial instruments at fair value.
- Financial instruments at amortised cost.
- Financial instruments at cost.

All financial assets measured at amortised cost, or cost, are subject to an impairment review.

1.14 Financial instruments (continued)

Fair value measurement considerations

The best evidence of fair value is quoted prices in an active market. If the market for a financial instrument is not active, the entity establishes fair value by using a valuation technique. The objective of using a valuation technique is to establish what the transaction price would have been on the measurement date in an arm's length exchange motivated by normal operating considerations. Valuation techniques include using recent arm's length market transactions between knowledgeable, willing parties, if available, reference to the current fair value of another instrument that is substantially the same, discounted cash flow analysis and option pricing models. If there is a valuation technique commonly used by market participants to price the instrument and that technique has been demonstrated to provide reliable estimates of prices obtained in actual market transactions, the entity uses that technique. The chosen valuation technique makes maximum use of market inputs and relies as little as possible on entity-specific inputs. It incorporates all factors that market participants would consider in setting a price and is consistent with accepted economic methodologies for pricing financial instruments. Periodically, an entity calibrates the valuation technique and tests it for validity using prices from any observable current market transactions in the same instrument (i.e. without modification or repackaging) or based on any available observable market data.

The fair value of a financial liability with a demand feature (e.g. a demand deposit) is not less than the amount payable on demand, discounted from the first date that the amount could be required to be paid.

Short-term receivables and payables are not discounted where the initial credit period granted or received is consistent with terms used in the public sector, either through established practices or legislation.

Reclassification

The entity does not reclassify a financial instrument while it is issued or held unless it is:

- combined instrument that is required to be measured at fair value; or
- an investment in a residual interest that meets the requirements for reclassification.

Where the entity cannot reliably measure the fair value of an embedded derivative that has been separated from a host contract that is a financial instrument at a subsequent reporting date, it measures the combined instrument at fair value. This requires a reclassification of the instrument from amortised cost or cost to fair value.

If fair value can no longer be measured reliably for an investment in a residual interest measured at fair value, the entity reclassifies the investment from fair value to cost. The carrying amount at the date that fair value is no longer available becomes the cost.

If a reliable measure becomes available for an investment in a residual interest for which a measure was previously not available, and the instrument would have been required to be measured at fair value, the entity reclassifies the instrument from cost to fair value.

Gains and losses

A gain or loss arising from a change in the fair value of a financial asset or financial liability measured at fair value is recognised in surplus or deficit.

For financial assets and financial liabilities measured at amortised cost or cost, a gain or loss is recognised in surplus or deficit when the financial asset or financial liability is derecognised or impaired, or through the amortisation process.

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1.14 Financial instruments (continued)

Impairment and uncollectibility of financial assets

The entity assess at the end of each reporting period whether there is any objective evidence that a financial asset or group of financial assets is impaired.

Financial assets measured at amortised cost:

If there is objective evidence that an impairment loss on financial assets measured at amortised cost has been incurred, the amount of the loss is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows (excluding future credit losses that have not been incurred) discounted at the financial asset's original effective interest rate. The carrying amount of the asset is reduced through the use of an allowance account. The amount of the loss is recognised in surplus or deficit.

If, in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, the previously recognised impairment loss is reversed by adjusting an allowance account. The reversal does not result in a carrying amount of the financial asset that exceeds what the amortised cost would have been had the impairment not been recognised at the date the impairment is reversed. The amount of the reversal is recognised in surplus or deficit.

Financial assets measured at cost:

If there is objective evidence that an impairment loss has been incurred on an investment in a residual interest that is not measured at fair value because its fair value cannot be measured reliably, the amount of the impairment loss is measured as the difference between the carrying amount of the financial asset and the present value of estimated future cash flows discounted at the current market rate of return for a similar financial asset. Such impairment losses are not reversed.

Presentation

Interest relating to a financial instrument or a component that is a financial liability is recognised as revenue or expense in surplus or deficit.

Dividends or similar distributions relating to a financial instrument or a component that is a financial liability is recognised as revenue or expense in surplus or deficit.

Losses and gains relating to a financial instrument or a component that is a financial liability is recognised as revenue or expense in surplus or deficit.

Distributions to holders of residual interests are debited by the entity directly to net assets, net of any related income tax benefit [where applicable]. Transaction costs incurred on residual interests is accounted for as a deduction from net assets, net of any related income tax benefit [where applicable].

A financial asset and a financial liability are only offset and the net amount presented in the statement of financial position when the entity currently has a legally enforceable right to set off the recognised amounts and intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

In accounting for a transfer of a financial asset that does not qualify for derecognition, the entity does not offset the transferred asset and the associated liability.

1.15 Revenue from exchange transactions

Revenue is derived from a variety of sources that include rates levied, grants from other tiers of government and revenue from trading activities and other services provided.

Revenue comprises the fair value of the remuneration received or receivable for the sale of services or goods in the ordinary course of the municipality's activities. Revenue is shown net of value-added tax, returns, rebates and discounts.

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Accounting Policies

1.15 Revenue from exchange transactions (continued)

The municipality recognises revenue when the amount of revenue can be reliably measured, it is probable that future economic benefits will flow to the municipality and when specific criteria have been met for each of the municipalities' activities as described below. The amount of revenue is not considered to be reliably measurable until all contingencies relating to the sale have been resolved. The municipality bases its estimates on historical results, taking into consideration the type of customer, the type of transaction and the specifics of each arrangement.

Where revenue and the underlying asset (receivable) has already been recognised based on the information available at the time of the transaction and subsequently arises as to the recoverability of the receivable, an impairment loss, also known as an allowance for impairment, is created and the provision is set-off against the receivables, as a provision for impairment.

Revenue is recognised as follows:

Service Charges

Service charges relating to electricity and water are based on consumption. Meters are read on a monthly basis and are recognised as revenue when invoiced. Provisional estimates of consumption, based on the consumption history, are made monthly when meter readings have not been performed. The provisional estimates of consumption are recognised as revenue when invoiced, except at year-end when estimates of consumption up to year-end are recorded as revenue without being invoiced. Adjustments to provisional estimates of consumption are made in the invoicing period in which meters have been read. These adjustments are recognised as revenue in the invoicing period. In respect of estimates of consumption between the last reading date and the reporting date, an accrual is made based on the average monthly consumption of consumers.

Service charges relating to refuse removal are recognised on a monthly basis in arrears by applying the approved tariff to each property that has improvements. Tariffs are determined per category of property usage, and are levied monthly based on the number of refuse containers on each property, regardless of whether or not all containers are emptied during the month.

Service charges from sewerage and sanitation are based on the number of sewerage connections on each developed property using the tariffs approved from Council and are levied monthly.

Pre-paid electricity

Revenue from the sale of electricity prepaid cards is recognised when all the following conditions have been satisfied:

- The municipality has transferred to the buyer the significant risks and rewards of ownership of the goods.
- The municipality retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold.
- The amount of revenue can be measured reliably.
- It is probable that the economic benefits or service potential associated with the transaction will flow to the municipality.
- The costs incurred or to be incurred in respect of the transaction can be measured reliably.

Interest earned

Interest earned on investments is recognised in the Statement of Financial Performance on the time proportionate basis that takes into account the effective yield on the investment.

Dividends

Dividends are recognised on the date that the Municipality becomes entitled to receive the dividend in accordance with the substance of the relevant agreement, where applicable

Royalties

Royalties are recognised on an accrual basis in accordance with the substance of the relevant agreement. Royalties determined on a time basis are recognised on a straight-line basis over the period of the agreement. Royalty arrangements that are based on production, sales and other measures are recognised by reference to the underlying arrangement.

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Accounting Policies

1.15 Revenue from exchange transactions (continued)

Charges

Revenue arising from the application of the approved tariff of charges is recognised when the relevant service is rendered by applying the relevant approved tariff. This includes the issuing of licences and permits.

Sale of goods

Revenue from the sale of goods is recognised when all the following conditions have been satisfied:

- The municipality has transferred to the buyer the significant risks and rewards of ownership of the goods.
- The municipality retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold.
- The amount of revenue can be measured reliably.
- It is probable that the economic benefits or service potential associated with the transaction will flow to the municipality.
- The costs incurred or to be incurred in respect of the transaction can be measured reliably.

Income from agency services

Income for agency services is recognised on a monthly basis once the income collected on behalf of agents has been quantified. The income recognised is in terms of the agency agreement.

Housing rental and instalments

Finance income from the sale of housing by way of instalment sales agreements or finance leases is recognised on a time proportion basis.

Public contributions

Revenue from public contributions is recognised when all conditions associated with the contribution have been met or where the contribution is to finance property, plant and equipment, when such items of property, plant and equipment is brought into use. Where public contributions have been received but the municipality has not met the condition, a liability is recognised.

1.16 Revenue from non-exchange transactions

Revenue comprises gross inflows of economic benefits or service potential received and receivable by an municipality, which represents an increase in net assets, other than increases relating to contributions from owners.

Conditions on transferred assets are stipulations that specify that the future economic benefits or service potential embodied in the asset is required to be consumed by the recipient as specified or future economic benefits or service potential must be returned to the transferor.

Control of an asset arise when the municipality can use or otherwise benefit from the asset in pursuit of its objectives and can exclude or otherwise regulate the access of others to that benefit.

Exchange transactions are transactions in which one entity receives assets or services, or has liabilities extinguished, and directly gives approximately equal value (primarily in the form of cash, goods, services, or use of assets) to another entity in exchange.

Expenses paid through the tax system are amounts that are available to beneficiaries regardless of whether or not they pay taxes.

Fines are economic benefits or service potential received or receivable by entities, as determined by a court or other law enforcement body, as a consequence of the breach of laws or regulations.

Non-exchange transactions are transactions that are not exchange transactions. In a non-exchange transaction, an municipality either receives value from another municipality without directly giving approximately equal value in exchange, or gives value to another municipality without directly receiving approximately equal value in exchange.

Stellenbosch Municipality

Financial Statements for the year ended 30 June 2014

Accounting Policies

1.16 Revenue from non-exchange transactions (continued)

Restrictions on transferred assets are stipulations that limit or direct the purposes for which a transferred asset may be used, but do not specify that future economic benefits or service potential is required to be returned to the transferor if not deployed as specified.

Stipulations on transferred assets are terms in laws or regulation, or a binding arrangement, imposed upon the use of a transferred asset by entities external to the reporting municipality.

Tax expenditures are preferential provisions of the tax law that provide certain taxpayers with concessions that are not available to others.

The taxable event is the event that the government, legislature or other authority has determined will be subject to taxation.

Taxes are economic benefits or service potential compulsorily paid or payable to entities, in accordance with laws and or regulations, established to provide revenue to government. Taxes do not include fines or other penalties imposed for breaches of the law.

Transfers are inflows of future economic benefits or service potential from non-exchange transactions, other than taxes.

Recognition

An inflow of resources from a non-exchange transaction recognised as an asset is recognised as revenue, except to the extent that a liability is also recognised in respect of the same inflow.

As the municipality satisfies a present obligation recognised as a liability in respect of an inflow of resources from a non-exchange transaction recognised as an asset, it reduces the carrying amount of the liability recognised and recognises an amount of revenue equal to that reduction.

Measurement

Revenue from a non-exchange transaction is measured at the amount of the increase in net assets recognised by the municipality.

When, as a result of a non-exchange transaction, the municipality recognises an asset, it also recognises revenue equivalent to the amount of the asset measured at its fair value as at the date of acquisition, unless it is also required to recognise a liability. Where a liability is required to be recognised it will be measured as the best estimate of the amount required to settle the obligation at the reporting date, and the amount of the increase in net assets, if any, recognised as revenue. When a liability is subsequently reduced, because the taxable event occurs or a condition is satisfied, the amount of the reduction in the liability is recognised as revenue.

Taxes

The municipality recognises an asset in respect of taxes when the taxable event occurs and the asset recognition criteria are met.

Resources arising from taxes satisfy the definition of an asset when the municipality controls the resources as a result of a past event (the taxable event) and expects to receive future economic benefits or service potential from those resources. Resources arising from taxes satisfy the criteria for recognition as an asset when it is probable that the inflow of resources will occur and their fair value can be reliably measured. The degree of probability attached to the inflow of resources is determined on the basis of evidence available at the time of initial recognition, which includes, but is not limited to, disclosure of the taxable event by the taxpayer.

The municipality analyses the taxation laws to determine what the taxable events are for the various taxes levied.

The taxable event for property tax is the passing of the date on which the tax is levied, or the period for which the tax is levied, if the tax is levied on a periodic basis.

Taxation revenue is determined at a gross amount. It is not reduced for expenses paid through the tax system.

Transfers

Stellenbosch Municipality

Financial Statements for the year ended 30 June 2014

Accounting Policies

1.16 Revenue from non-exchange transactions (continued)

Apart from services in kind, which are not recognised, the municipality recognises an asset in respect of transfers when the transferred resources meet the definition of an asset and satisfy the criteria for recognition as an asset.

Transferred assets are measured at their fair value as at the date of acquisition.

Debt forgiveness and assumption of liabilities

The municipality recognise revenue in respect of debt forgiveness when the former debt no longer meets the definition of a liability or satisfies the criteria for recognition as a liability, provided that the debt forgiveness does not satisfy the definition of a contribution from owners.

Revenue arising from debt forgiveness is measured at the carrying amount of debt forgiven.

Fines

Fines are recognised as revenue when the receivable meets the definition of an asset and satisfies the criteria for recognition as an asset.

Assets arising from fines are measured at the best estimate of the inflow of resources to the municipality.

Where the municipality collects fines in the capacity of an agent, the fine will not be revenue of the collecting entity.

Where settlement discounts or reductions in the amount payable are offered, the municipality considers past history in assessing the likelihood of these discounts or reductions being taken up by debtors.

Bequests

Bequests that satisfy the definition of an asset are recognised as assets and revenue when it is probable that the future economic benefits or service potential will flow to the municipality, and the fair value of the assets can be measured reliably.

Gifts and donations, including goods in-kind

Gifts and donations, including goods in kind, are recognised as assets and revenue when it is probable that the future economic benefits or service potential will flow to the municipality and the fair value of the assets can be measured reliably.

Services in-kind

Services in-kind are not recognised.

Collection charges and penalties

Collection charges and penalty interest is recognised when:

- it is probable that the economic benefits or service potential associated with the transactions will flow to the municipality; and
- the amount of revenue can be measured reliably; and to the extent that there has been compliance with the relevant legal requirements (if applicable).

Conditional grants and receipts

Revenue received from conditional grants, donations and funding are recognised as revenue to the extent that the municipality has complied with any of the criteria, conditions or obligations embodied in the agreement. To the extent that the criteria, conditions or obligations have not been met a liability is recognised. Government grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the municipality with no future related costs are recognised in the Statement of Financial Performance in the period in which they become receivable.

Stellenbosch Municipality

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Accounting Policies

1.17 Employee benefits

Employee benefits are all forms of consideration given by an municipality in exchange for service rendered by employees.

A qualifying insurance policy is an insurance policy issued by an insurer that is not a related party (as defined in the Standard of GRAP on Related Party Disclosures) of the reporting municipality, if the proceeds of the policy can be used only to pay or fund employee benefits under a defined benefit plan and are not available to the reporting municipality's own creditors (even in liquidation) and cannot be paid to the reporting municipality, unless either:

- the proceeds represent surplus assets that are not needed for the policy to meet all the related employee benefit obligations; or
- the proceeds are returned to the reporting municipality to reimburse it for employee benefits already paid.

Termination benefits are employee benefits payable as a result of either:

- an municipality's decision to terminate an employee's employment before the normal retirement date; or
- an employee's decision to accept voluntary redundancy in exchange for those benefits.

Other long-term employee benefits are employee benefits (other than post-employment benefits and termination benefits) that are not due to be settled within twelve months after the end of the period in which the employees render the related service.

Vested employee benefits are employee benefits that are not conditional on future employment.

Composite social security programmes are established by legislation and operate as multi-employer plans to provide post-employment benefits as well as to provide benefits that are not consideration in exchange for service rendered by employees.

A constructive obligation is an obligation that derives from an municipality's actions where by an established pattern of past practice, published policies or a sufficiently specific current statement, the municipality has indicated to other parties that it will accept certain responsibilities and as a result, the municipality has created a valid expectation on the part of those other parties that it will discharge those responsibilities.

Short-term employee benefits

Short-term employee benefits are employee benefits (other than termination benefits) that are due to be settled within twelve months after the end of the period in which the employees render the related service.

Short-term employee benefits include items such as:

- wages, salaries and social security contributions;
- short-term compensated absences (such as paid annual leave and paid sick leave) where the compensation for the absences is due to be settled within twelve months after the end of the reporting period in which the employees render the related employee service;
- bonus, incentive and performance related payments payable within twelve months after the end of the reporting period in which the employees render the related service; and
- non-monetary benefits (for example, medical care, and free or subsidised goods or services such as housing, cars and cellphones) for current employees.

When an employee has rendered service to the entity during a reporting period, the entity recognise the undiscounted amount of short-term employee benefits expected to be paid in exchange for that service:

- as a liability (accrued expense), after deducting any amount already paid. If the amount already paid exceeds the undiscounted amount of the benefits, the entity recognise that excess as an asset (prepaid expense) to the extent that the prepayment will lead to, for example, a reduction in future payments or a cash refund; and
- as an expense, unless another Standard requires or permits the inclusion of the benefits in the cost of an asset.

The expected cost of compensated absences is recognised as an expense as the employees render services that increase their entitlement or, in the case of non-accumulating absences, when the absence occurs. The entity measure the expected cost of accumulating compensated absences as the additional amount that the entity expects to pay as a result of the unused entitlement that has accumulated at the reporting date.

The entity recognise the expected cost of bonus, incentive and performance related payments when the entity has a present legal or constructive obligation to make such payments as a result of past events and a reliable estimate of the obligation can be made. A present obligation exists when the entity has no realistic alternative but to make the payments.

Stellenbosch Municipality

Financial Statements for the year ended 30 June 2014

Accounting Policies

1.17 Employee benefits (continued)

Post-employment benefits

Post-employment benefits are employee benefits (other than termination benefits) which are payable after the completion of employment.

Post-employment benefit plans are formal or informal arrangements under which an entity provides post-employment benefits for one or more employees.

Multi-employer plans are defined contribution plans (other than state plans and composite social security programmes) or defined benefit plans (other than state plans) that pool the assets contributed by various entities that are not under common control and use those assets to provide benefits to employees of more than one entity, on the basis that contribution and benefit levels are determined without regard to the identity of the entity that employs the employees concerned.

Multi-employer plans

Additional text

The municipality classifies a multi-employer plan as a defined contribution plan or a defined benefit plan under the terms of the plan (including any constructive obligation that goes beyond the formal terms).

Where a plan is a defined contribution plan, the municipality accounts for in the same way as for any other defined contribution plan.

Where a plan is a defined benefit plan, the municipality accounts for its proportionate share of the defined benefit obligation, plan assets and cost associated with the plan in the same way as for any other defined benefit plan.

When sufficient information is not available to use defined benefit accounting for a plan, that is a defined benefit plan, the municipality accounts for the plan as if it was a defined contribution plan.

Insured benefits

Where the entity pay insurance premiums to fund a post-employment benefit plan, the entity treats such a plan as a defined contribution plan unless the entity will have (either directly or indirectly through the plan) a legal or constructive obligation to either:

- pay the employee benefits directly when they fall due; or
- pay further amounts if the insurer does not pay all future employee benefits relating to employee service in the current and prior reporting periods.

If the entity retains such a legal or constructive obligation, the entity treats the plan as a defined benefit plan.

Post-employment benefits: Defined contribution plans

Defined contribution plans are post-employment benefit plans under which an entity pays fixed contributions into a separate entity (a fund) and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods.

When an employee has rendered service to the entity during a reporting period, the entity recognise the contribution payable to a defined contribution plan in exchange for that service:

- as a liability (accrued expense), after deducting any contribution already paid. If the contribution already paid exceeds the contribution due for service before the reporting date, an entity recognise that excess as an asset (prepaid expense) to the extent that the prepayment will lead to, for example, a reduction in future payments or a cash refund; and
- as an expense, unless another Standard requires or permits the inclusion of the contribution in the cost of an asset.

Where contributions to a defined contribution plan do not fall due wholly within twelve months after the end of the reporting period in which the employees render the related service, they are discounted. The rate used to discount reflects the time value of money. The currency and term of the financial instrument selected to reflect the time value of money is consistent with the currency and estimated term of the obligation.

1.17 Employee benefits (continued)

Post-employment benefits: Defined benefit plans

Defined benefit plans are post-employment benefit plans other than defined contribution plans.

Actuarial gains and losses comprise experience adjustments (the effects of differences between the previous actuarial assumptions and what has actually occurred) and the effects of changes in actuarial assumptions. In measuring its defined benefit liability the entity recognise actuarial gains and losses in surplus or deficit in the reporting period in which they occur.

Assets held by a long-term employee benefit fund are assets (other than non-transferable financial instruments issued by the reporting entity) that are held by an entity (a fund) that is legally separate from the reporting entity and exists solely to pay or fund employee benefits and are available to be used only to pay or fund employee benefits, are not available to the reporting entity's own creditors (even in liquidation), and cannot be returned to the reporting entity, unless either:

- the remaining assets of the fund are sufficient to meet all the related employee benefit obligations of the plan or the reporting entity; or
- the assets are returned to the reporting entity to reimburse it for employee benefits already paid.

Current service cost is the increase in the present value of the defined benefit obligation resulting from employee service in the current period.

Interest cost is the increase during a period in the present value of a defined benefit obligation which arises because the benefits are one period closer to settlement.

Past service cost is the change in the present value of the defined benefit obligation for employee service in prior periods, resulting in the current period from the introduction of, or changes to, post-employment benefits or other long-term employee benefits. Past service cost may be either positive (when benefits are introduced or changed so that the present value of the defined benefit obligation increases) or negative (when existing benefits are changed so that the present value of the defined benefit obligation decreases). In measuring its defined benefit liability the entity recognise past service cost as an expense in the reporting period in which the plan is amended.

Plan assets comprise assets held by a long-term employee benefit fund and qualifying insurance policies.

The present value of a defined benefit obligation is the present value, without deducting any plan assets, of expected future payments required to settle the obligation resulting from employee service in the current and prior periods.

The return on plan assets is interest, dividends and other revenue derived from the plan assets, together with realised and unrealised gains or losses on the plan assets, less any costs of administering the plan (other than those included in the actuarial assumptions used to measure the defined benefit obligation) and less any tax payable by the plan itself.

The entity account not only for its legal obligation under the formal terms of a defined benefit plan, but also for any constructive obligation that arises from the entity's informal practices. Informal practices give rise to a constructive obligation where the entity has no realistic alternative but to pay employee benefits. An example of a constructive obligation is where a change in the entity's informal practices would cause unacceptable damage to its relationship with employees.

The amount recognised as a defined benefit liability is the net total of the following amounts:

- the present value of the defined benefit obligation at the reporting date;
- minus the fair value at the reporting date of plan assets (if any) out of which the obligations are to be settled directly;
- plus any liability that may arise as a result of a minimum funding requirement

The amount determined as a defined benefit liability may be negative (an asset). The entity measure the resulting asset at the lower of:

- the amount determined above; and
- the present value of any economic benefits available in the form of refunds from the plan or reductions in future contributions to the plan. The present value of these economic benefits is determined using a discount rate which reflects the time value of money.

Any adjustments arising from the limit above is recognised in surplus or deficit.

Stellenbosch Municipality

Financial Statements for the year ended 30 June 2014

Accounting Policies

1.17 Employee benefits (continued)

The entity determine the present value of defined benefit obligations and the fair value of any plan assets with sufficient regularity such that the amounts recognised in the financial statements do not differ materially from the amounts that would be determined at the reporting date.

The entity recognises the net total of the following amounts in surplus or deficit, except to the extent that another Standard requires or permits their inclusion in the cost of an asset:

- current service cost;
- interest cost;
- the expected return on any plan assets and on any reimbursement rights;
- actuarial gains and losses;
- past service cost;
- the effect of any curtailments or settlements; and
- the effect of applying the limit on a defined benefit asset (negative defined benefit liability).

The entity uses the Projected Unit Credit Method to determine the present value of its defined benefit obligations and the related current service cost and, where applicable, past service cost. The Projected Unit Credit Method (sometimes known as the accrued benefit method pro-rated on service or as the benefit/years of service method) sees each period of service as giving rise to an additional unit of benefit entitlement and measures each unit separately to build up the final obligation.

In determining the present value of its defined benefit obligations and the related current service cost and, where applicable, past service cost, an entity shall attribute benefit to periods of service under the plan's benefit formula. However, if an employee's service in later years will lead to a materially higher level of benefit than in earlier years, an entity shall attribute benefit on a straight-line basis from:

- the date when service by the employee first leads to benefits under the plan (whether or not the benefits are conditional on further service); until
- the date when further service by the employee will lead to no material amount of further benefits under the plan, other than from further salary increases.

Actuarial valuations are conducted on an annual basis by independent actuaries separately for each plan. The results of the valuation are updated for any material transactions and other material changes in circumstances (including changes in market prices and interest rates) up to the reporting date.

The entity recognises gains or losses on the curtailment or settlement of a defined benefit plan when the curtailment or settlement occurs. The gain or loss on a curtailment or settlement comprises:

- any resulting change in the present value of the defined benefit obligation; and
- any resulting change in the fair value of the plan assets.

Before determining the effect of a curtailment or settlement, the entity re-measure the obligation (and the related plan assets, if any) using current actuarial assumptions (including current market interest rates and other current market prices).

When it is virtually certain that another party will reimburse some or all of the expenditure required to settle a defined benefit obligation, the right to reimbursement is recognised as a separate asset. The asset is measured at fair value. In all other respects, the asset is treated in the same way as plan assets. In surplus or deficit, the expense relating to a defined benefit plan is presented as the net of the amount recognised for a reimbursement.

The entity offsets an asset relating to one plan against a liability relating to another plan when the entity has a legally enforceable right to use a surplus in one plan to settle obligations under the other plan and intends either to settle the obligations on a net basis, or to realise the surplus in one plan and settle its obligation under the other plan simultaneously.

Stellenbosch Municipality

Financial Statements for the year ended 30 June 2014

Accounting Policies

1.17 Employee benefits (continued)

Actuarial assumptions

Actuarial assumptions are unbiased and mutually compatible.

Financial assumptions are based on market expectations, at the reporting date, for the period over which the obligations are to be settled.

The rate used to discount post-employment benefit obligations (both funded and unfunded) reflect the time value of money. The currency and term of the financial instrument selected to reflect the time value of money is consistent with the currency and estimated term of the post-employment benefit obligations.

Post-employment benefit obligations are measured on a basis that reflects:

- estimated future salary increases;
- the benefits set out in the terms of the plan (or resulting from any constructive obligation that goes beyond those terms) at the reporting date; and
- estimated future changes in the level of any state benefits that affect the benefits payable under a defined benefit plan, if, and only if, either:
 - those changes were enacted before the reporting date; or
 - past history, or other reliable evidence, indicates that those state benefits will change in some predictable manner, for example, in line with future changes in general price levels or general salary levels.

Assumptions about medical costs take account of estimated future changes in the cost of medical services, resulting from both inflation and specific changes in medical costs.

Other long term employee benefits

The municipality provides post-retirement health care benefits, housing subsidies and gratuities upon retirement to some retirees.

The entitlement to post-retirement health care benefits is based on the employee remaining in service up to retirement age and the completion of a minimum service period. The expected costs of these benefits are accrued over the period of employment. Independent qualified actuaries carry out valuations of these obligations. The municipality also provides a gratuity and housing subsidy on retirement to certain employees. An annual charge to income is made to cover both these liabilities.

The amount recognised as a liability for other long-term employee benefits is the net total of the following amounts:

- the present value of the defined benefit obligation at the reporting date;
- minus the fair value at the reporting date of plan assets (if any) out of which the obligations are to be settled directly.

The entity shall recognise the net total of the following amounts as expense or revenue, except to the extent that another Standard requires or permits their inclusion in the cost of an asset:

- current service cost;
- interest cost;
- the expected return on any plan assets and on any reimbursement right recognised as an asset;
- actuarial gains and losses, which shall all be recognised immediately;
- past service cost, which shall all be recognised immediately; and
- the effect of any curtailments or settlements.

Stellenbosch Municipality

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Accounting Policies

1.17 Employee benefits (continued)

Termination benefits

The entity recognises termination benefits as a liability and an expense when the entity is demonstrably committed to either:

- terminate the employment of an employee or group of employees before the normal retirement date; or
- provide termination benefits as a result of an offer made in order to encourage voluntary redundancy.

The entity is demonstrably committed to a termination when the entity has a detailed formal plan for the termination and is without realistic possibility of withdrawal. The detailed plan includes [as a minimum]:

- the location, function, and approximate number of employees whose services are to be terminated;
- the termination benefits for each job classification or function; and
- the time at which the plan will be implemented.

Implementation begins as soon as possible and the period of time to complete implementation is such that material changes to the plan are not likely.

Where termination benefits fall due more than 12 months after the reporting date, they are discounted using an appropriate discount rate. The rate used to discount the benefit reflects the time value of money. The currency and term of the financial instrument selected to reflect the time value of money is consistent with the currency and estimated term of the benefit.

In the case of an offer made to encourage voluntary redundancy, the measurement of termination benefits shall be based on the number of employees expected to accept the offer.

1.18 Provisions and contingencies

Provisions are recognised when:

- the municipality has a present obligation as a result of a past event;
- it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; and
- a reliable estimate can be made of the obligation.

Provisions are recognised when:

- the municipality has a present obligation as a result of a past event;
- it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; and
- a reliable estimate can be made of the obligation.

Stellenbosch Municipality

Financial Statements for the year ended 30 June 2014

Accounting Policies

1.18 Provisions and contingencies (continued)

The amount of a provision is the best estimate of the expenditure expected to be required to settle the present obligation at the reporting date.

Where the effect of time value of money is material, the amount of a provision is the present value of the expenditures expected to be required to settle the obligation.

The discount rate is a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability

Where some or all of the expenditure required to settle a provision is expected to be reimbursed by another party, the reimbursement is recognised when, and only when, it is virtually certain that reimbursement will be received if the municipality settles the obligation. The reimbursement is treated as a separate asset. The amount recognised for the reimbursement does not exceed the amount of the provision.

Provisions are reviewed at each reporting date and adjusted to reflect the current best estimate. Provisions are reversed if it is no longer probable that an outflow of resources embodying economic benefits or service potential will be required, to settle the obligation.

Where discounting is used, the carrying amount of a provision increases in each period to reflect the passage of time. This increase is recognised as an interest expense.

A provision is used only for expenditures for which the provision was originally recognised.

Provisions are not recognised for future operating expenditure.

If the municipality has a contract that is onerous, the present obligation (net of recoveries) under the contract is recognised and measured as a provision.

Provision for the rehabilitation of landfill sites

At year end a provision is raised for the rehabilitation of landfill sites. The provision is the net present value of the future cash flows to rehabilitate damaged land at year end.

If the related asset is measured using the cost model:

- changes in the liability is added to, or deducted from, the cost of the related asset in the current period;
- the amount deducted from the cost of the asset does not exceed its carrying amount. If a decrease in the liability exceeds the carrying amount of the asset, the excess is recognised immediately in surplus or deficit;
- if the adjustment results in an addition to the cost of an asset, the municipality considers whether this is an indication that the new carrying amount of the asset may not be fully recoverable. If there is such an indication, the municipality tests the asset for impairment by estimating its recoverable amount or recoverable service amount, and accounts for any impairment loss, in accordance with the accounting policy on impairment of assets as described in the accounting policy on impairment of cash-generating assets and/or impairment of non-cash-generating assets.

The adjusted depreciable amount of the asset is depreciated over its useful life. Therefore, once the related asset has reached the end of its useful life, all subsequent changes in the liability is recognised in surplus or deficit as they occur.

The periodic unwinding of the discount is recognised in surplus or deficit as a finance cost as it occurs.

Provision for constructive obligations (Grant-in-aid contributions)

Provision is made for any constructive obligations of the municipality. A constructive obligation arises through an established pattern of past practice, published policies or a sufficiently specific current standard, whereby the municipality has indicated to other parties that it will accept certain responsibilities and as a result, the municipality has created a valid expectation on the part of those other parties that it will discharge those responsibilities.

The municipality transfers money to individuals, organisations and other sectors of government from time to time. When making these transfers, the municipality does not:

Stellenbosch Municipality

Financial Statements for the year ended 30 June 2014

Accounting Policies

1.18 Provisions and contingencies (continued)

- receive any goods or services directly in return, as would be expected in a purchase or sale transaction;
- expect to be repaid in future; or
- expect a financial return, as would be expected from an investment.

These transfers are recognised in the financial statements as expenses in the period that the events giving rise to the transfer occurred.

Contingencies

A contingent asset is a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the municipality.

A contingent liability:

- a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the municipality; or
- a present obligation that arises from past events but is not recognised because: it is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; the amount of the obligation cannot be measured with sufficient reliability.

Contingent assets and contingent liabilities are not recognised. Contingencies are disclosed in note 46.

Financial guarantees

A financial guarantee contract is a contract that requires the issuer to make specified payments to reimburse the holder for a loss it incurs because a specified debtor fails to make payment when due in accordance with the original or modified terms of a debt instrument.

Loan commitment is a firm commitment to provide credit under pre-specified terms and conditions.

The municipality recognises a provision for financial guarantees and loan commitments when it is probable that an outflow of resources embodying economic benefits and service potential will be required to settle the obligation and a reliable estimate of the obligation can be made.

Determining whether an outflow of resources is probable in relation to financial guarantees requires judgement.

Indications that an outflow of resources may be probable are:

- financial difficulty of the debtor;
- defaults or delinquencies in interest and capital repayments by the debtor;
- breaches of the terms of the debt instrument that result in it being payable earlier than the agreed term and the ability of the debtor to settle its obligation on the amended terms; and
- a decline in prevailing economic circumstances (e.g. high interest rates, inflation and unemployment) that impact on the ability of entities to repay their obligations.

Where a fee is received by the municipality for issuing a financial guarantee and/or where a fee is charged on loan commitments, it is considered in determining the best estimate of the amount required to settle the obligation at reporting date. Where a fee is charged and the municipality considers that an outflow of economic resources is probable, the municipality recognises the obligation at the higher of:

- the amount determined using in the Standard of GRAP on Provisions, Contingent Liabilities and Contingent Assets; and
- the amount of the fee initially recognised less, where appropriate, cumulative amortisation recognised in accordance with the Standard of GRAP on Revenue from Exchange Transactions.

1.19 Leases

The Municipality as Lessee

Leases are classified as finance leases where substantially all the risks and rewards associated with ownership of an asset are transferred to the municipality. Property, plant and equipment subject to finance lease agreements are capitalised at amounts equal to the fair value of the leased property or, if lower, the present value of the minimum lease payments, each determined at the inception of the lease. The corresponding liabilities are raised as Finance Lease Obligations. The cost of the item of property, plant and equipment is depreciated at appropriate rates on the straight-line basis over its estimated useful life. Lease payments are allocated between the lease finance cost and the capital repayment using the effective interest rate method. Lease finance costs are expensed when incurred.

Stellenbosch Municipality

Financial Statements for the year ended 30 June 2014

Accounting Policies

1.19 Leases (continued)

Operating leases are those leases that do not fall within the scope of the above definition. Operating lease rentals are recognised as an expense on a straight-line basis (where applicable) over the term of the relevant lease. The difference between the amounts recognised as an expense and the contractual payments are recognised as an operating lease asset. Any contingent rents are expensed in the period they are incurred.

The discount rate used in calculating the present value of the minimum lease payments is the interest rate implicit in the lease.

The Municipality as Lessor

Amounts due from lessees under finance leases or instalment sale agreements are recorded as receivables at the amount of the Municipality's net investment in the leases. Finance lease or instalment sale income is allocated to accounting periods so as to reflect a constant periodic rate of return on the Municipality's net investment outstanding in respect of the leases or instalment sale agreements.

Rental income from operating leases is recognised and recorded on a straight-line basis (where applicable) over the term of the relevant lease.

Initial direct costs incurred in negotiating and arranging operating leases are added to the carrying amount of the leased asset and recognised as an expense over the lease term on the same basis as the lease income.

Income from leases is disclosed under revenue in the Statement of Financial Performance.

1.20 Borrowing costs

Borrowing costs are recognised as an expense in the period in which they are incurred.

1.21 Cash and cash equivalents

Cash includes cash on hand and cash with banks. Cash equivalents are short-term highly liquid investments that are held with registered banking institutions with a maturity period of between three and twelve months and are subject to an insignificant risk of change in value. Cash and cash equivalents are carried in the balance sheet at fair value.

For the purposes of the cash flow statement, cash and cash equivalents comprise cash on hand and cash with bank, net of bank overdrafts.

Bank overdrafts are recorded based on the facility utilised. Finance charges on bank overdrafts are expensed as incurred.

1.22 Value Added Tax

The Municipality accounts for Value Added Tax on the cash (receipt) basis.

1.23 Unauthorised expenditure

Unauthorised expenditure is expenditure that has not been budgeted, expenditure that is not in terms of the conditions of an allocation received from another sphere of government, municipality or organ of state and expenditure in the form of a grant that is not permitted in terms of the Municipal Finance Management Act (Act No.56 of 2003). Unauthorised expenditure is accounted for as an expense in the Statement of Financial Performance in the year that the expense was incurred and where recovered, it is subsequently accounted for as revenue in the Statement of Financial Performance.

1.24 Irregular expenditure

Irregular expenditure is expenditure that is contrary to the Municipal Finance Management Act (Act No.56 of 2003), the Municipal Systems Act (Act No.32 of 2000), and the Public Office Bearers Act (Act No. 20 of 1998) or is in contravention of the economic entity's supply chain management policy. Irregular expenditure excludes unauthorised expenditure. Irregular expenditure is accounted for as expenditure in the Statement of Financial Performance and where recovered, it is subsequently accounted for as revenue in the Statement of Financial Performance.

Stellenbosch Municipality

Financial Statements for the year ended 30 June 2014

Accounting Policies

1.25 Fruitless and wasteful expenditure

Fruitless and wasteful expenditure is expenditure that was made in vain and would have been avoided had reasonable care been exercised. Fruitless and wasteful expenditure is accounted for as expenditure in the Statement of Financial Performance in the year that the expenditure was recorded. The expenditure is classified in accordance with the nature of the expense, and where recovered, it is subsequently accounted for as revenue in the Statement of Financial Performance.

1.26 Foreign currencies

Transactions in foreign currencies are initially recorded at the prevailing exchange rate on the dates of the transactions. Monetary assets and liabilities denominated in such foreign currencies are retranslated at the rates prevailing at the reporting date. Exchange differences are included in the Statement of Financial Performance in the period in which they arise.

Where the transaction is covered by a forward exchange contract, the rate specified in the contract is used.

Stellenbosch Municipality

Financial Statements for the year ended 30 June 2014

Accounting Policies

1.27 Comparative figures

Current year comparatives:

Budgeted amounts have, in accordance with GRAP 1, been provided in an annexure to these financial statements and forms part of the audited annual financial statements.

Prior year comparatives:

When the presentation or classification of items in the annual financial statements is amended, prior period comparative amounts are restated. The nature and reason for the reclassification is disclosed. Where accounting errors have been identified in the current year, the correction is made retrospectively as far as is practicable, and the prior year comparatives are restated accordingly. Where there has been a change in accounting policy in the current year, the adjustment is made retrospectively as far as is practicable, and the prior year comparatives are restated accordingly.

1.28 Changes in accounting policies, estimates and errors

Changes in accounting policies that are effected by management have been applied retrospectively in accordance with GRAP 3 requirements, except to the extent that it is impracticable to determine the period-specific effects or the cumulative effect of the change in policy. In such cases the municipality shall restate the opening balances of assets, liabilities and net assets for the earliest period for which retrospective restatement is practicable. Refer to applicable note of the Annual Financial Statements for details of changes in accounting policies.

Changes in accounting estimates are applied prospectively in accordance with GRAP 3 requirements. Details of changes in estimates are disclosed in the notes to the annual financial statements where applicable.

Correction of Errors is applied retrospectively in the period in which the error has occurred in accordance with GRAP 3 requirements, except to the extent that it is impracticable to determine the period-specific effects or the cumulative effect of the error. In such cases the municipality shall restate the opening balances of assets, liabilities and net assets for the earliest period for which retrospective restatement is practicable. Refer to applicable note to the Annual Financial Statements for details of corrections of errors recorded during the period under review.

1.29 Accrued leave pay

Liabilities for annual leave are recognised as they accrue to employees. Liability is based on the total accrued leave days owing to employees and is reviewed annually.

1.30 Related parties

Key management as well as their close family members, and/or entities are related parties if one party has the ability, directly or indirectly, to control or jointly control the other party or exercise significant influence over the other party in making financial and/or operating decisions. Key management personnel is defined as the Municipal Manager, Chief Financial Officer and all other managers reporting directly to the Municipal Manager or as designated by the Municipal Manager.

The municipality operates in an economic sector currently dominated by entities directly or indirectly owned by the South African Government. As a consequence of the constitutional independence of the three spheres of government in South Africa, only entities within the local sphere of government are considered to be related parties.

Management are those persons responsible for planning, directing and controlling the activities of the municipality, including those charged with the governance of the municipality in accordance with legislation, in instances where they are required to perform such functions.

Close members of the family of a person are considered to be those family members who may be expected to influence, or be influenced by, that management in their dealings with the municipality.

Only transactions with related parties in at arm's length and in the ordinary course of business are disclosed.

1.31 Standards, amendments to standards and interpretations issued but not yet effective

The following GRAP standards have been issued but are not yet effective and have not been early adopted by the municipality:

Stellenbosch Municipality

Financial Statements for the year ended 30 June 2014

Accounting Policies

1.31 Standards, amendments to standards and interpretations issued but not yet effective (continued)

GRAP 18 Segment Reporting - issued March 2005
GRAP 20 Related Party Disclosures- issued June 2011
GRAP 105 Transfer of Function Between Entities Under Common Control- issued November 2010
GRAP 106 Transfer of Function Between Entities Not Under Common Control- issued November 2010
GRAP 107 Mergers - issued November 2010

The Minister of Finance has set the effective dates for GRAP 105 - 107 as 1 April 2015. Please include that in the note.

Application of all of the above GRAP standards will be effective from a date to be announced by the Minister of Finance. This date has not been determined yet.

Management has considered all the GRAP standards issued but not yet effective and anticipates that the adoption of these standards will not have a significant impact on the financial position, financial performance or cash flows of the municipality, at least not for the year under review.

1.32 Inventories

Inventories are initially measured at cost except where inventories are acquired through a non-exchange transaction, then their costs are their fair value as at the date of acquisition.

Subsequently inventories are measured at the lower of cost and net realisable value.

Inventories are measured at the lower of cost and current replacement cost where they are held for;

- distribution at no charge or for a nominal charge; or
- consumption in the production process of goods to be distributed at no charge or for a nominal charge.

Net realisable value is the estimated selling price in the ordinary course of operations less the estimated costs of completion and the estimated costs necessary to make the sale, exchange or distribution.

Current replacement cost is the cost the municipality incurs to acquire the asset on the reporting date.

The cost of inventories comprises of all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition.

The cost of inventories of items that are not ordinarily interchangeable and goods or services produced and segregated for specific projects is assigned using specific identification of the individual costs.

The cost of inventories is assigned using the formula. The same cost formula is used for all inventories having a similar nature and use to the municipality.

When inventories are sold, the carrying amounts of those inventories are recognised as an expense in the period in which the related revenue is recognised. If there is no related revenue, the expenses are recognised when the goods are distributed, or related services are rendered. The amount of any write-down of inventories to net realisable value or current replacement cost and all losses of inventories are recognised as an expense in the period the write-down or loss occurs. The amount of any reversal of any write-down of inventories, arising from an increase in net realisable value or current replacement cost, are recognised as a reduction in the amount of inventories recognised as an expense in the period in which the reversal occurs.

1.33 Research and development expenditure

Expenditure on research is recognised as an expense when it is incurred.

An asset arising from development is recognised when:

- it is technically feasible to complete the asset so that it will be available for use or sale.
- there is an intention to complete and use or sell it.
- there is an ability to use or sell it.
- it will generate probable future economic benefits or service potential.
- there are available technical, financial and other resources to complete the development and to use or sell the asset.
- the expenditure attributable to the asset during its development can be measured reliably.

Stellenbosch Municipality

Financial Statements for the year ended 30 June 2014

Accounting Policies

1.34 Commitments

Items are classified as commitments where the municipality commits itself to future transactions that will normally result in the outflow of resources.

Commitments are not recognised in the statement of financial position as a liability, but are included in the disclosure notes in the following cases:

- approved and contracted commitments;
- where the expenditure has been approved and the contract has been awarded at the reporting date; and
- where disclosure is required by a specific standard of GRAP.

Events after the reporting date

Events after the reporting date that are classified as adjusting events have been accounted for in the financial statements.

Events after the reporting date that are classified as non-adjusting events have been disclosed in the notes to the financial statements.

1.35 Budget information

The approved budget is prepared on the accrual basis and presented by economic classification linked to performance outcome objectives

The approved budget covers the fiscal period from 2013/07/01 to 2014/06/30.

[Disclose if budget on accrual basis] The annual financial statements and the budget are on the same basis of accounting therefore a comparison with the budgeted amounts for the reporting period have been included in the Statement of comparison of budget and actual amounts.

[Disclose if budget on cash basis] The annual financial statements and the budget are not on the same basis of accounting.

The actual financial statement information is therefore presented on a comparable basis to the budget information. The comparison and reconciliation between the statement of financial performance and the budget for the reporting period have been included in the Statement of comparison of budget and actual amounts.

Stellenbosch Municipality

Financial Statements for the year ended 30 June 2014

Notes to the Financial Statements

Figures in Rand	2014	Restated 2013
2. Cash and cash equivalents		
Cash and cash equivalents consist of:		
Cash on hand	14,210	6,628
Short-term deposits	490,654,916	404,928,562
Bank balances	14,258,940	33,956,382
	504,928,066	438,891,572

Call deposits are investments with a maturity period between 3 and 12 months and earn interest varying from 7% to 15% per annum.

Included under current investment deposit is an investment with the New Republic Bank that is currently under curatorship amounting to R170 839.

Current Investment deposits

Sanlam Investment Management	490,484,077	404,508,138
New Republic Bank	170,839	420,424
	490,654,916	404,928,562

The municipality had the following bank accounts

Account number / description	Bank statement balances			Cash book balances		
	30 June 2014	30 June 2013	30 June 2012	30 June 2014	30 June 2013	30 June 2012
ABSA BANK - Stellenbosch Branch - Primary Bank Account - 410 188 031	13,149,135	22,862,515	27,392,603	14,258,940	33,956,381	14,743,358
ABSA BANK - Stellenbosch Branch - Municipal Service Account - 407 007 5635	-	-	-	-	-	-
ABSA BANK - Stellenbosch Branch - Municipal Services Account - 407 007 5635	-	-	-	-	-	-
ABSA Bank - Stellenbosch Branch - Traffic Account - 407 157 9787	-	-	-	-	-	-
Total	13,149,135	22,862,515	27,392,603	14,258,940	33,956,381	14,743,358

Included in Cash and Cash equivalents, an amount of R100 000 is held as guarantee at the Post Office.

The management of the municipality is of the opinion that the carrying value of Bank Balances, Cash and Cash Equivalents recorded at amortised cost in the Annual Financial Statements approximate their fair values.

Stellenbosch Municipality

Financial Statements for the year ended 30 June 2014

Notes to the Financial Statements

Figures in Rand	2014	Restated 2013
3. Consumer debtors		
Gross balances		
Electricity	26,044,653	14,044,794
Water	40,276,153	34,324,020
Sewerage	13,921,306	10,723,489
Refuse	14,657,714	11,771,515
Housing rental	17,035,499	17,126,848
Sundry	10,185,776	7,681,284
	122,121,101	95,671,950
Less: Allowance for impairment		
Electricity	(2,769,394)	(1,570,619)
Water	(5,206,527)	(4,485,206)
Sewerage	(1,638,664)	(1,269,809)
Refuse	(1,746,668)	(1,399,226)
Housing rental	(13,475,610)	(14,925,133)
Sundry	(1,449,749)	(973,810)
	(26,286,612)	(24,623,803)
Net balance		
Electricity	23,275,259	12,474,175
Water	35,069,626	29,838,814
Sewerage	12,282,642	9,453,680
Refuse	12,911,046	10,372,289
Housing rental	3,559,889	2,201,715
Sundry	8,736,027	6,707,474
Total Consumer Debtors	95,834,489	71,048,147
Included in above is receivables from exchange transactions		
Electricity	23,275,259	12,474,175
Water	35,069,626	29,838,814
Sewerage	12,282,642	9,453,680
Refuse	12,911,046	10,372,289
Housing Rental	3,559,889	2,201,715
Sundry	8,736,027	6,707,474
	95,834,489	71,048,147
Net balance	95,834,489	71,048,147
Electricity		
Current (0 -30 days)	22,436,792	10,521,623
31 - 60 days	252,024	184,434
61 - 90 days	123,696	137,136
91 - 120 days	104,105	131,113
121 - 365 days	670,460	731,067
> 365 days	2,457,576	2,339,421
	26,044,653	14,044,794

Stellenbosch Municipality

Financial Statements for the year ended 30 June 2014

Notes to the Financial Statements

Figures in Rand	2014	Restated 2013
3. Consumer debtors (continued)		
Water		
Current (0 -30 days)	9,078,600	6,746,570
31 - 60 days	1,825,924	1,410,673
61 - 90 days	1,440,758	1,390,898
91 - 120 days	1,283,707	1,233,775
121 - 365 days	5,494,258	5,598,606
> 365 days	21,152,906	17,943,498
	40,276,153	34,324,020
Sewerage		
Current (0 -30 days)	2,842,326	1,414,583
31 - 60 days	337,007	277,005
61 - 90 days	323,404	259,970
91 - 120 days	312,937	253,216
121 - 365 days	2,388,933	2,217,619
> 365 days	7,716,699	6,301,096
	13,921,306	10,723,489
Refuse		
Current (0 -30 days)	2,158,925	1,267,279
31 - 60 days	355,501	296,703
61 - 90 days	343,463	278,392
91 - 120 days	334,546	272,948
121 - 365 days	2,655,627	2,418,049
> 365 days	8,809,652	7,238,144
	14,657,714	11,771,515
Housing rental		
Current (0 -30 days)	1,064,209	967,823
31 - 60 days	451,485	415,206
61 - 90 days	438,937	403,309
91 - 120 days	417,474	396,320
121 - 365 days	2,041,303	2,077,678
> 365 days	12,622,091	12,866,512
	17,035,499	17,126,848
Sundry		
Current (0 -30 days)	2,658,734	1,903,846
31 - 60 days	214,237	127,192
61 - 90 days	1,097,299	152,552
91 - 120 days	199,423	155,199
121 - 365 days	1,706,067	1,793,028
> 365 days	4,310,016	3,549,467
	10,185,776	7,681,284
Reconciliation of allowance for impairment		
Balance at beginning of the year	(24,623,803)	(27,314,788)
Contributions to allowance	(1,662,809)	2,690,985
Debt impairment written off against allowance	12,366,746	6,374,159
Reversal of allowance	(12,366,746)	(6,374,159)
	(26,286,612)	(24,623,803)

Stellenbosch Municipality

Financial Statements for the year ended 30 June 2014

Notes to the Financial Statements

Figures in Rand

3. Consumer debtors (continued)

Fair value of Consumer Debtors: Government Debt

Categories	Rates	Electricity	Refuse Removal	Sewerage	Water	Sundries	Total
State Properties	-	546	-	-	-	9	555
State Property Annual	61,211	-	345	-	-	6,253	67,809
State Property Monthly	11	439,341	266,613	8,755	33,236	338,690	1,086,646
State Property Tenants	-	41,875	364,380	-	-	6,894	413,149
Schools	-	521,483	187,701	33,913	88,712	35	831,844
Hospital Government	-	1,015	-	1,285	1,618	18	3,936
	61,222	1,004,260	819,039	43,953	123,566	351,899	2,403,939

4. Receivables from exchange transactions

Insurance debtor	2,990,248	178,269
Other	19,555,455	23,567,894
Sundry	380,071	467,940
	22,925,774	24,214,103

The average credit period for Other Debtors is 30 days. The municipality strictly enforces its approved credit control policy to ensure the recovery of Other Debtors.

No interest is charged for the first 30 days from the date of the invoice. Thereafter interest is charged at the prime rate, charged by the municipality's banker, plus one percent per annum on the outstanding balance.

The management of the municipality is of the opinion that the carrying value of Other Debtors approximate their fair values.

Stellenbosch Municipality

Financial Statements for the year ended 30 June 2014

Notes to the Financial Statements

Figures in Rand	2014	Restated 2013
5. Inventories		
Consumable stores	8,774,670	5,500,663
Water	219,001	231,979
	8,993,671	5,732,642

The Statement of Financial Performance include R 0 (2013: R50 957) in respect of write-downs of inventory to net realisable value.

Inventories, consisting of consumable stores, raw materials, work-in-progress and finished goods are valued at the lower of cost or net realisable value. The total carrying amount relating to inventories amount to R8 993 671.

An amount of R24 652 was written down in 2013/14 and is recognised as an expense and a reduction in the carrying value of inventories. The circumstances relating to the write down is as a result of fuel shortages, damaged stock and shortages on general stock items as reported and approved accordingly. No inventories were pledged as security for liabilities.

6. Receivables from non-exchange transactions

Fines	18,619,260	10,630,663
Government grants and subsidies	6,092,868	17,454,390
Property Rates	38,076,595	26,988,470
	62,788,723	55,073,523

Capital debtors represent funding that Council is awaiting from external institutions for capital expenditure incurred and claimed, but not yet received at year-end

The average credit period for Government Grants and Subsidies is dependent on the Government Department involved and the nature of the claim. No interest is charged on outstanding Government Grants and Subsidies. The subsidies are payable to the municipality resulting from allocations made in the DORA or based on agreements between the municipality and the relevant departments.

Gross balances

Fines	89,288,942	123,790,470
Government grants and subsidies	6,092,868	17,454,390
Property Rates	41,991,313	30,378,955
	137,373,123	171,623,815

Less: Allowance for impairment

Fines	(70,669,682)	(113,159,807)
Property Rates	(3,914,718)	(3,390,485)
	(74,584,400)	(116,550,292)

Net balances

Fines	18,619,260	10,630,663
Government grants and subsidies	6,092,868	17,454,390
Property Rates	38,076,595	26,988,470
	62,788,723	55,073,523

Fines

Current (0 -30 days)	89,288,942	123,790,470
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Government grants and subsidies

Current (0 -30 days)	6,092,868	17,454,390
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Stellenbosch Municipality

Financial Statements for the year ended 30 June 2014

Notes to the Financial Statements

Figures in Rand	2014	Restated 2013
6. Receivables from non-exchange transactions (continued)		
Other taxes		
Current (0 -30 days)	11,934,898	6,177,303
31 - 60 days	738,334	586,475
61 - 90 days	579,678	470,260
91 - 120 days	612,392	408,649
121 - 365 days	6,193,842	6,999,178
> 365 days	21,932,169	15,737,090
	41,991,313	30,378,955
7. VAT receivable		
South African Revenue Services	11,131,145	9,165,742

8. Biological assets that form part of an agricultural activity

	2014			2013		
	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value
Trees in a plantation forest	10,808,106	-	10,808,106	11,545,138	-	11,545,138

Reconciliation of biological assets that form part of an agricultural activity - 2014

	Opening balance	Decreases due to harvest / sales	Gains or losses arising from changes in fair value	Total
Trees in a plantation forest	11,545,138	(1,131,978)	394,946	10,808,106

Reconciliation of biological assets that form part of an agricultural activity - 2013

	Opening balance	Decreases due to harvest / sales	Gains or losses arising from changes in fair value	Total
Trees in a plantation forest	14,285,880	(509,802)	(2,230,940)	11,545,138

Non - Financial information 2014

Nature and Quantities of each biological asset	Opening Balance	Less: Decrease due to Harvest	Fair Value Decrease (-)/Increase for the year	Closing balance
Botmanskop Plantation	3,833,279	-	151,173	3,984,452
Paradyskloof Plantation	7,711,859	(1,131,978)	243,773	6,823,654
	11,545,138	(1,131,978)	394,946	10,808,106

The determination of fair value was as follow:

Principle:

Stellenbosch Municipality

Financial Statements for the year ended 30 June 2014

Notes to the Financial Statements

Figures in Rand	2014	Restated 2013
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8. Biological assets that form part of an agricultural activity (continued)

Price determination: was done on the basis of current sale value of the tender for the current year i.e. R652/m3 excluding 14% VAT. This value was given to all trees, irrespective of age as it is difficult to determine a value for different aged trees. The harvestable age starts from 20 years old where the minimum estimated yield would be 100m3/ha.

It must also be noted that this yield is based on optimum growing conditions and the existing microclimates, and thus the yield might vary per compartment. Refer to the Forestry Handbook p204.

Description of the Biological Assets

- | | |
|--------------------------------------|--|
| 1. Botmanskop plantation (Block E) | Some compartments remain which can be harvested at a later stage due to the age of the trees |
| 2. Paradyskloof plantation (Block G) | Some compartments remain which can be harvested at a later stage due to the age of the trees |

Strategy to mitigate risks

The strategy to mitigate risks attached to this category of assets is to prevent the spread of runaway veld fires by maintaining fire breaks.

9. Investment property

	2014			2013		
	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value
Investment property	548,042,825	-	548,042,825	548,042,825	-	548,042,825

Reconciliation of investment property - 2014

	Opening balance	Total
Investment property	548,042,825	548,042,825

Reconciliation of investment property - 2013

	Opening balance	Fair value adjustments	Total
Investment property	528,780,075	19,262,750	548,042,825

Method of Asset Valuation 2014

1. The date of the last valuation was 30 June 2013. No Valuation was performed for 30 June 2014. The 30 June 2013 valuation is still applicable as there was no substantial increase in valuation during the past year as confirmed by an independent valuer, Mr White, Professional Associated Valuer, of Knight Frank.

Stellenbosch Municipality

Financial Statements for the year ended 30 June 2014

Notes to the Financial Statements

Figures in Rand	2014	Restated 2013
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9. Heritage assets (continued)

Method:

Each property has been identified and inspected and the revalued amount apportioned between land and buildings. Each of the three main methods (investment approach, direct comparison and cost) of valuing property has been adopted depending on the specific property.

A register containing the information required by section 63 of the Municipal Finance Management Act is available for inspection at the registered office of the municipality. Revaluation of all Investment Property was performed by an accredited registered valuator, Mr. White.

Details of valuation

Stellenbosch Municipality performed a valuation for the year ending 30 June 2013. For the current year under review ending Monday, June 30, 2014, the independent valuator, provided the municipality with a valuation namely, Mr White, Professional Associated Valuer, of PKF at the time. PKF is not connected to the municipality and have recent experience in location and category of the investment property being valued. For the current year under review ending 30 June 2014 an independent valuer, Mr White, Professional Associated Valuer, provided Stellenbosch Municipality with a report confirming that there was no substantial increase in valuation for the year under review.

The basis of valuation is fair value which in terms of GRAP has a similar meaning to market value and is the highest possible price that could be obtained for the item of Property, Plant and Equipment, without regard to its existing use. Although fair value is not necessarily synonymous with market value, the fair value of Land and Buildings is usually determined for market-based evidence. In terms of GRAP, fair value is the amount for which an asset could be exchanged or a liability settled between knowledgeable willing parties in an arms length transaction.

10. Long term receivables

At amortised cost

Land Sales	-	1,351
Officials: Erven Loans	27,470	32,207
Farmers: Water Schemes	310,523	327,096
Housing Selling Scheme Loans	1,622,200	1,791,574
Transfer to Current Portion	(269,413)	(148,767)
	1,690,780	2,003,461

Non-current assets

At amortised cost	1,690,780	2,003,461
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Stellenbosch Municipality

Financial Statements for the year ended 30 June 2014

Notes to the Financial Statements

Figures in Rand

11. Property, plant and equipment

	2014			2013		
	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value
Land and buildings	871,576,453	(12,937,467)	858,638,986	871,840,445	(12,890,091)	858,950,354
Infrastructure	3,714,393,658	(697,275,265)	3,017,118,393	3,582,180,164	(590,204,592)	2,991,975,572
Community	100,115,532	(13,478,511)	86,637,021	91,077,796	(10,161,336)	80,916,460
Other property, plant and equipment	7,788	-	7,788	-	-	-
Capital Restoration Asset	14,305,985	-	14,305,985	16,025,117	-	16,025,117
Heritage	-	(23,123)	(23,123)	-	-	-
Other property, plant and equipment	312,568,044	(150,464,360)	162,103,684	284,826,919	(132,552,708)	152,274,211
Total	5,012,967,460	(874,178,726)	4,138,788,734	4,845,950,441	(745,808,727)	4,100,141,714

Reconciliation of property, plant and equipment - 2014

	Opening balance	Additions	Work in progress/ Under construction	Disposals	Transfers	Revaluations	Depreciation	Total
Land and buildings	858,950,354	-	-	-	9,096	-	(320,464)	858,638,986
Infrastructure	2,991,975,572	123,663,153	10,065,549	-	(319,327)	-	(108,266,554)	3,017,118,393
Community	80,916,460	8,433,577	604,160	-	-	-	(3,317,176)	86,637,021
Other property, plant and equipment	-	-	-	-	-	7,788	-	7,788
Capital Restoration Asset	16,025,117	(1,719,132)	-	-	-	-	-	14,305,985
Heritage	-	-	-	-	-	-	(23,123)	(23,123)
Other property, plant and equipment	152,274,211	16,419,316	13,139,669	(557,907)	-	-	(19,171,605)	162,103,684
Total	4,100,141,714	146,796,914	23,809,378	(557,907)	(310,231)	7,788	(131,098,922)	4,138,788,734

Stellenbosch Municipality

Financial Statements for the year ended 30 June 2014

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11. Property, plant and equipment (continued)

Reconciliation of property, plant and equipment - 2013

	Opening balance	Additions	Work in Progress/ Under Construction	Transfers	Revaluations	Depreciation	Impairment loss	Total
Land and buildings	818,251,501	8,000	-	(162,421)	41,173,738	(320,464)	-	858,950,354
Infrastructure	2,974,432,637	54,513,504	62,922,348	7,617,977	-	(106,912,041)	(598,853)	2,991,975,572
Community	76,811,278	4,385,861	2,687,432	-	-	(2,964,135)	(3,976)	80,916,460
Capital Restoration Asset	-	16,025,117	-	-	-	-	-	16,025,117
Other property, plant and equipment	137,736,333	14,014,740	29,836,662	(8,117,258)	-	(20,835,454)	(360,812)	152,274,211
	4,007,231,749	88,947,222	95,446,442	(661,702)	41,173,738	(131,032,094)	(963,641)	4,100,141,714

A register containing the information required by section 63 of the Municipal Finance Management Act is available for inspection at the registered office of the municipality.

Method of Asset Valuation 2013

1. The date of valuation was 30 June 2013

2. Method:

2.1 Each property has been identified and inspected and the revalued amount apportioned between land and buildings.

2.2 Each of the three main methods (investment approach, direct comparison and cost) of valuing property has been adopted depending on the specific property.

Details of Valuation

Stellenbosch Municipality

Financial Statements for the year ended 30 June 2014

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Figures in Rand	2014	Restated 2013
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11. Property, plant and equipment (continued)

Stellenbosch Municipality performed a valuation for the year ending 30 June 2013. The aforementioned valuations was performed by an independent valuer, Mr White , Professional Associated Valuer, of PKF at the time. PKF is not connected to the municipality and have recent experience in location and category of the investment property being valued. For the current year under review ending Monday, June 30, 2014 an independent valuer, Mr White , Professional Associated Valuer, provided Stellenbosch Municipality with a report confirming that there was no substantial increase in valuation for the year under review.

The basis of valuation is fair value which in terms of GRAP has a similar meaning to market value and is the highest possible price that could be obtained for the item of Property, Plant and Equipment, without regard to its existing use. Although fair value is not necessarily synonymous with market value, the fair value of Land and Buildings is usually determined for market-based evidence. In terms of GRAP, fair value is the amount for which an asset could be exchanged or a liability settled between knowledgeable willing parties in an arms length transaction.

12. Intangible assets

	2014			2013		
	Cost / Valuation	Accumulated amortisation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated amortisation and accumulated impairment	Carrying value
Computer software	3,495,291	(267,063)	3,228,228	1,940,216	(267,075)	1,673,141

Reconciliation of intangible assets - 2014

	Opening balance	Additions	Amortisation	Total
Computer software, other	1,673,141	1,822,150	(267,063)	3,228,228

Reconciliation of intangible assets - 2013

	Opening balance	Additions	Amortisation	Total
Computer software, other	1,195,108	518,608	(40,575)	1,673,141

13. Heritage assets

	2014			2013		
	Cost / Valuation	Accumulated impairment losses	Carrying value	Cost / Valuation	Accumulated impairment losses	Carrying value
Art Collections, antiquities and exhibits	724,002	-	724,002	504,830	-	504,830

Stellenbosch Municipality

Financial Statements for the year ended 30 June 2014

Notes to the Financial Statements

Figures in Rand	2014	Restated 2013
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13. Heritage assets (continued)

Reconciliation of heritage assets 2014

	Opening balance	Additions	Total
Art Collections, antiquities and exhibits	504,830	219,172	724,002

Reconciliation of heritage assets 2013

	Opening balance	Additions	Total
Art Collections, antiquities and exhibits	143,945	360,885	504,830

Heritage assets used for more than one purpose

The following heritage assets are used by the municipality for more than one purpose:

Neethlinghuis	Finance Directorate
58 - 60 Andringa Street	LED, Communications & Occupational Health
De Witthuis	Fleet & Logistics Management
35B Mark Street	Law Enforcement (Invasion)
129 - 135 Dorp Street	Facility Management, Transvalia, Alma & Bosmanshuis flats
116 - 118 Dorp Street	Voorgelegen - offices
4 Reservoir West, Mooiwater	Social Development, Council Support & Housing Admin
34 Mark Street	Rynse Komplex: Toy Museum, Tourism, Youth Trust & PMU Building
Alexander Street	Burger Huis
Du Toit Street	Bergzicht Training Centre, Oude Libertas Theatre & Restaurant
Die Laan	Landbou Saal

14. Consumer deposits

Rates	3,862,264	3,505,766
Electricity	7,101,966	6,754,220
Housing rental	478,539	433,932
	11,442,769	10,693,918

Stellenbosch Municipality

Financial Statements for the year ended 30 June 2014

Notes to the Financial Statements

Figures in Rand	2014	Restated 2013
15. Employee benefit obligations		
The amounts recognised in the statement of financial position are as follows:		
Carrying value		
Post-retirement health care benefits liability	(122,732,976)	(164,915,026)
Long Service Awards	(25,036,000)	(23,963,762)
Net liability	(147,768,976)	(188,878,788)
 Non-current liabilities	 (139,809,976)	 (181,983,850)
Current liabilities	(7,959,000)	(6,894,938)
	(147,768,976)	(188,878,788)

15.1 Post- retirement healthcare benefit liability

The municipality provides certain post-retirement health care benefits by funding the medical aid contributions of qualifying retired members of the municipality. According to the rules of the Medical Aid Funds, with which the municipality is associated, a member (who is on the current Conditions of Service) is entitled to remain a continued member of such medical aid fund on retirement, in which case the municipality is liable for a certain portion of the medical aid membership fee. The municipality operates an unfunded defined benefit plan for these qualifying employees. The plan is treated as a defined benefit plan under GRAP 25. No other post-retirement benefits are provided to these employees.

The most recent actuarial valuations of the present value of the defined benefit obligation were carried out at 30 June 2014 by Mr N Fourie, Fellow of the Actuarial Society of South Africa. The present value of the defined benefit obligation, and the related current service cost and past service cost, were measured using the Projected Unit Credit Method.

The members of the Post-employment Health Care Benefit Plan are made up as follows:

The members of the post-employment health care benefit plan are made up as follows:

In-service members (Employees)	559	555
Continuation members (Retirees, widow(ers) and orphans)	174	172
Total members	733	727

The liability in respect of past service has been estimated as follows:

In-service Members	54,208,000	85,381,902
Continuation Members	68,525,000	79,533,124
Total liability	122,733,000	164,915,026

The municipality makes monthly contributions for health care arrangements to the following Medical Aid Schemes:

- Bonitas
- Hosmed
- Keyhealth
- LA Health
- Prosano
- Samwumed

Stellenbosch Municipality

Financial Statements for the year ended 30 June 2014

Notes to the Financial Statements

Figures in Rand	2014	Restated 2013
15. Employee benefit obligations (continued)		
The principal assumptions used for the purposes of the actuarial valuations were as follows:		
i) Rates of Interest		
Discount Rate	8.94 %	8.70 %
Health Care Cost Inflation Rate	8.05 %	7.58 %
Net Effective Discount Rate	0.82 %	1.04 %
ii) Normal retirement age		
Expected Retirement Age - Females	65	60
Expected Retirement Age - Males	65	65
The PA 90-2 ultimate mortality table was used by the actuaries		
Pre-retirement: The SA85-90 ultimate table, adjusted for female lives, was used.	-	-
Movements in the present value of the Defined Benefit Obligation were as follows:		
Balance at the beginning of the year	(164,915,026)	(151,108,687)
Current service costs	(7,800,400)	(7,121,866)
Interest cost	(14,120,900)	(11,656,741)
Actual employee benefits payments	6,132,238	5,560,593
Actuarial (losses) / gains	57,971,088	(588,325)
Present Value of Fund Obligation at the end of the Year	(122,733,000)	(164,915,026)
The amounts recognised in the Statement of Financial Position are as follows		
Present value of fund obligations	(122,733,000)	(164,915,026)
The amounts recognised in the Statement of Financial Performance are as follows:		
Current service cost	(7,800,400)	(7,121,866)
Interest cost	(14,120,900)	(10,812,645)
Actuarial Gain/ Loss recognised in Profit and Loss	57,971,088	(588,325)
	36,049,788	(18,522,836)
Amounts for the current and previous four periods are as follows:		
Present Value of Unfunded Defined Benefit		
2014	(122,733,000)	-
2013	(164,915,026)	-
2012	(151,108,687)	-
2011	(136,085,667)	-
2010	(118,358,505)	-
	-	-

Stellenbosch Municipality

Financial Statements for the year ended 30 June 2014

Notes to the Financial Statements

Figures in Rand	2014	Restated 2013
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15. Employee benefit obligations (continued)

Mortality Rates

Post retirement: PA 90-2 ultimate Mortality table was used.

Post retirement: The SA85-90 ultimate table adjusted for female lives, was used.

Continuation of Membership

With the appointment of ZAQEN Actuaries for the year ending 30 June 2014, there was a change in the assumption of eligible in-service non-member joining medical aid at retirement age. The current assumption is that none of the eligible in-service non-member will join at retirement age while the previous service provider assumed that 40% of current eligible in-service non-members will be on medical aid scheme at retirement (should they not exit employment). This change in assumption is mainly the contributing factor to the actuarial gain of (R57,971,089) recognised for the year

The effect of a 1% movement in the assumed rate of health care cost inflation, is as follows:

Increase:

Effect on the aggregate of the current service cost and the interest cost	15,251,000	4,492,800
Effect on the defined benefit obligation	125,406,000	155,601,487

Decrease:

Effect on the aggregate of the current service cost and the interest cost	14,438,000	(3,316,800)
Effect on the defined benefit obligation	118,803,000	147,791,887

The municipality expects to make a contribution of R6 095 000 (2013: R5 560 593) to the Defined Benefit Plans during the next financial year.

Additional text

15.2 Long Service Awards

Non-Current Liability

Opening Balance	23,963,762	21,813,825
Additions	2,357,838	2,994,372
Utilised during the year	(1,285,600)	(844,435)
	25,036,000	23,963,762

Current Liability

	1,864,000	1,630,598
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Movement in the present value of Long Service Awards were as follows:

Opening Balance	23,963,762	21,813,825
Past service cost	1,982,461	2,313,307
Interest cost	1,783,932	1,435,825
Actuarial (gains) losses	(1,285,600)	(754,760)
Benefits paid	(1,408,555)	(844,435)
Total included in employee related costs	25,036,000	23,963,762

The amount recognised in the Statement of Financial Position are as follows:

Present Value of Long Service Awards	25,036,000	23,963,762
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Stellenbosch Municipality

Financial Statements for the year ended 30 June 2014

Notes to the Financial Statements

Figures in Rand	2014	Restated 2013
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15. Employee benefit obligations (continued)

The amount recognised in the Statement of Financial Performance are as follows:

Current Service Cost	1,982,461	2,313,307
Actuarial gains (losses)	(1,408,555)	(754,760)
Interest Cost	1,783,932	1,435,825
Benefits paid	(1,285,600)	(844,435)
Closing balance	1,072,238	2,149,937

Under the plan, a Long-service Award is payable after 10 years of continuous service and every 5 years thereafter to employees. Additional to this employees shall be entitled to a 14th cheque for continuous employment on their 30th and every 5th year onward. Furthermore a retirement gift is payable on retirement to employees with 10 years or more service. The provision is an estimate of the long service award based on historical staff turnover. No other long service benefits are provided to employees.

Key assumptions used

Assumptions used at the reporting date:

Discount rates used	7.96 %	7.70 %
Expected rate of return on assets	7.33 %	6.88 %
Expected rate of return on reimbursement rights	0.59 %	0.77 %

16. Operating lease liability

Operating Leases are recognised on the straight-line basis as per the requirement of GRAP 13. In respect of Non-cancellable Operating Leases the following liabilities have been recognised:

Balance at beginning of year	325,495	24,055
Operating lease expenses recorded	4,543,688	4,280,272
Operating lease payments effected	(4,558,685)	(3,978,832)
	310,498	325,495

Leasing Arrangements

The Municipality as Lessee:

Operating Leases relate to Property, Plant and Equipment with lease terms not longer than 5 years, with an option to extend for a further period. All operating lease contracts contain market review clauses in the event that the municipality exercises its option to renew. The municipality does not have an option to purchase the leased asset at the expiry of the lease period.

Amounts Payable under Operating Leases

At the reporting date, the municipality had outstanding commitments under Operating Leases for Property, Plant and Equipment, which fall due as follows:

Buildings:		
Up to 1 year	4,271,963	4,297,138
2 to 5 years	-	4,271,963
	4,271,963	8,569,101

Vehicles and Other Equipment

Up to 1 year	561,415	-
2 to 5 years	561,384	-

Stellenbosch Municipality

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Notes to the Financial Statements

Figures in Rand	2014	Restated 2013
16. Operating lease liability (continued)		
	<u>1,122,799</u>	<u>-</u>
The following payments have been recognised as an expense in the Statement of Financial Performance:		
Total Operating Lease Expenses		
Minimum lease payments	<u>4,558,685</u>	<u>3,978,832</u>
The municipality has operating lease agreements for the following classes of assets:		
Buildings	4,271,963	8,569,101
Vehicles and other Equipment	<u>1,122,799</u>	<u>-</u>
	<u>5,394,762</u>	<u>8,569,101</u>
No restrictions have been imposed on the municipality in terms of the operating lease agreements.		
17. Other financial liabilities		
At amortised cost		
Annuity Loans	116,741,591	99,875,557
Terms and conditions		
Concessionary loans received	3,700,000	7,500,000
Terms and conditions		
	<u>120,441,591</u>	<u>107,375,557</u>
Total other financial liabilities	<u>120,441,591</u>	<u>107,375,557</u>
Non-current liabilities		
At amortised cost	<u>109,961,692</u>	<u>102,158,790</u>
Current liabilities		
At amortised cost	<u>10,479,899</u>	<u>5,216,767</u>

Stellenbosch Municipality

Financial Statements for the year ended 30 June 2014

Notes to the Financial Statements

Figures in Rand	2014	Restated 2013
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18. Provisions

Reconciliation of provisions - 2014

	Opening Balance	Additions	Utilised during the year	Total	Current Liabilities
Rehabilitation of Land - fill Sites	58,750,500	9,363,700	(188,500)	67,925,700	16,497,728
Cape Joint Pension	4,587,998	(766,204)	(3,821,794)	-	-
Constructive Obligations	307,158	315,066	(305,921)	316,303	316,303
	63,645,656	8,912,562	(4,316,215)	68,242,003	16,814,031

Reconciliation of provisions - 2013

	Opening Balance	Additions	Utilised during the year	Total	Current Liabilities
Rehabilitation of Land - fill Sites	38,158,677	20,591,823	-	58,750,500	5,000,000
Cape Joint Pension	5,104,718	-	(516,720)	4,587,998	4,587,998
Constructive Obligations	276,738	309,693	(279,273)	307,158	282,512
	43,540,133	20,901,516	(795,993)	63,645,656	9,870,510

Non-current liabilities	51,427,973	53,775,146
Current liabilities	16,814,030	9,870,510
	68,242,003	63,645,656

Rehabilitation of Land-fill Sites

In terms of the licencing of the landfill refuse sites, the municipality will incur licensing and rehabilitation costs of R67,921,136 (2013: R58,750,500) to restore the site at the end of its useful life, estimated to be in the 2013/2014 financial year. Provision has been made for the net present value of this cost, using the the average cost of borrowing interest rate.

Constructive obligations

Constructive obligations related to Grants in Aid: Rental exist due to expectations created on the part of other parties that the municipality will discharge certain responsibilities.

19. Payables from exchange transactions

Trade payables	80,853	81,650
Payments received in advance	9,136,694	4,338,717
Retention	16,710,076	11,295,789
Accrued bonus	8,175,229	7,128,716
Salary Control	8,520,065	2,352,105
Leave Gratuity	10,797,823	11,053,803
Other Creditors	57,390,593	61,005,871
Sundry Deposits	3,390,533	4,439,741
Impounded Vehicles	70,508	-
Accruals at Year End	41,697,645	42,459,007
	155,970,019	144,155,399

Stellenbosch Municipality

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Notes to the Financial Statements

Figures in Rand	2014	Restated 2013
20. Unspent conditional grants and receipts		
Unspent conditional grants and receipts comprises of:		
Unspent conditional grants and receipts		
National Government Grants	1	-
Provincial Government Grants	6,604,988	10,185,186
Other Sources	7,273,353	3,656,553
Developers Contribution - Sewerage	2,139,236	2,266,667
Developers Contribution - Roads	1,717,096	1,433,329
Developers Contribution - Electricity	4,632,064	2,797,587
Developers Contribution - Water	1,409,455	3,866,509
Developers Contribution - Open Areas	165,928	165,928
Developers Contribution - Parking	1,521,395	1,440,348
Developers Contribution - General	117,753	117,753
Developers Contribution - La Clemence	967,626	1,077,067
Fransdevco: Development Rights	3,347,553	3,347,553
Franschhoek: Low Cost Housing (Phase 2)	301,300	301,300
LGWSETA Training	1,443,204	1,971,974
Cemetery Donation	2,200	2,200
Marais Park Bequest	20,000	20,000
Don & Pat Bilton Clinic	256,056	256,056
Franschhoek Belgium Development	7,100	7,100
Dilbeeck	601,340	189,195
Leuven Study Grant	13,256	13,256
Library Services Support Grant	582,489	313,039
Housing Consumer Education	68,010	68,010
CDW Support Grant	31,354	18,600
Municipal Systems Improvement Grant	755,539	543,178
Developers Contribution - Refuse	232,736	205,836
Developers Contribution - Stormwater	711,029	668,781
Financial Management Support Grant	400,000	300,000
	38,250,097	35,233,005

The receipt and spending of Government Grants are monitored by National and Provincial Government and reports in this regard are submitted quarterly. See also Note 25 for Grants received from National/Provincial Government. These amounts are invested in a ring-fenced investment until utilized. Refer to Appendix "F" for more detail on Conditional Grants.

21. Revaluation reserve

Opening balance	979,984,028	919,547,540
Increase in Revaluation of Land and Buildings	-	60,436,488
	979,984,028	979,984,028

The Revaluation Reserve arises on the revaluation of Land and Buildings. Where revalued Land or Buildings are sold, the portion of the Revaluation Reserve that relates to that asset, and is effectively realised, is transferred directly to the Accumulated Surplus.

Distributions from the Revaluation Reserve can be made where they are in accordance with the requirements of the Municipality's Accounting Policy and relevant case law. The payment of cash distributions out of the reserve is restricted by the terms of the Municipality's Accounting Policy. These restrictions do not apply to any amounts transferred to Accumulated Surplus. The Council does not currently intend to make any distribution from the Revaluation Reserve.

22. Housing Development Fund

Opening Balance	4,857,523	5,296,608
Transfer to/from Housing Development Fund	3,133,945	(439,085)

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Figures in Rand	2014	Restated 2013
22. Housing Development Fund (continued)	7,991,468	4,857,523
The Housing Development Fund is represented by the following Assets and Liabilities:		
Instalment Sales Debtors	1,662,200	3,281,862
Consumer Debtors	17,035,499	17,126,848
Provision for Bad Debts	(13,475,610)	(14,925,133)
Cash and Cash Equivalents	2,769,379	(626,054)
Total Housing Development Fund Assets and Liabilities	7,991,468	4,857,523

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23. Accumulated surplus

Ring-fenced internal funds and reserves within accumulated surplus - 2014

	Capital replacement reserve	Capitalisation reserve	Government grant reserve	Donations and public contributions	Insurance reserve	Housing development fund	Accumulated surplus	Total
Opening balance	126,299,244	429,340,195	230,814,095	81,155,272	9,885,492	4,857,523	2,855,551,031	3,737,902,852
Depreciation	-	(10,082,474)	(4,858,314)	(9,276,103)	-	-	14,134,417	(10,082,474)
Surplus for the year	-	-	-	-	-	-	135,731,370	135,731,370
Property, plant and equipment purchases	90,800,012	-	36,838,687	-	-	-	(24,090,090)	103,548,609
Contribution to Capital Replacement Reserve	(113,437,967)	-	-	24,090,091	-	-	32,720,429	(56,627,447)
Transfer to Housing development fund	-	-	-	-	-	3,133,944	(3,036,723)	97,221
Transfer PPE purchased	-	-	-	-	-	-	(36,838,687)	(36,838,687)
Fines Prior Period Error Movement	-	-	-	-	-	-	15,684,504	15,684,504
Fair Value Adjustment	-	-	-	-	-	-	(1,671,972)	(1,671,972)
	103,661,289	419,257,721	262,794,468	95,969,260	9,885,492	7,991,467	2,988,184,279	3,887,743,976

Ring-fenced internal funds and reserves within accumulated surplus - 2013

	Capital replacement reserve	Capitalisation reserve	Government grant reserve	Donations and public contributions	Insurance reserve	Housing development fund	Other	Total
Opening balance	158,275,036	537,908,435	203,399,788	54,557,023	9,885,492	5,296,608	2,703,131,907	3,672,454,289
Offsetting of depreciation	-	(3,446,248)	(4,181,550)	(9,774,271)	-	-	13,956,712	(3,445,357)
Transfer to capital replacement reserve	-	-	-	-	-	-	136,733,906	136,733,906
Property, plant and equipment purchases	(85,237,615)	-	29,595,857	48,115,120	-	-	(48,098,836)	(55,625,474)
Contribution to insurance reserve	56,467,467	-	-	-	-	-	32,032,629	88,500,096
Capital grants used to purchase property, plant and equipment	-	-	-	-	-	-	(63,238)	(63,238)
Donated/contributed property, plant and equipment	-	-	-	-	-	-	(29,595,857)	(29,595,857)
Change in accounting estimate	-	1,515,590	-	-	-	-	-	1,515,590
Transfer to/from Accumulated surplus	-	-	-	-	-	(439,085)	(19,262,750)	(19,701,835)
Movement in Revaluation Reserve	(3,205,644)	(106,637,582)	2,000,000	(11,742,600)	-	-	66,716,558	(52,869,268)
	126,299,244	429,340,195	230,814,095	81,155,272	9,885,492	4,857,523	2,855,551,031	3,737,902,852

Stellenbosch Municipality

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23. Accumulated surplus (continued)

Total Accumulated Surplus

The **Capital Replacement Reserve** is a reserve to finance future capital expenditure and is fully invested in ring-fenced Financial Instrument Investments.

The **Capitalisation Reserve** equals the carrying value of the items of property, plant and equipment from the former legislated funds. The Capitalisation Reserve ensures consumer equity and is not backed by cash.

The **Donations and Public Contributions Reserve** equals the carrying value of the items of property, plant and equipment financed from public contributions and donations. The Donations and Public Contributions Reserve ensures consumer equity and is not backed by cash.

The **Government Grants Reserve** equals the carrying value of the items of property, plant and equipment financed from government grants. The Government Grants Reserve ensures consumer equity and is not backed by cash.

Refer to Statement of Changes in Net Assets for more detail and the movement on Accumulated Surplus.

24. Property rates

Rates received

Residential	129,691,097	123,776,101
Non Residential	120,824,486	93,983,018
Agricultural	12,873,814	12,007,116
Less: Income forgone	(29,821,368)	(26,060,904)
	<u>233,568,029</u>	<u>203,705,331</u>
Property rates - penalties imposed	2,364,887	2,164,737
	<u>235,932,916</u>	<u>205,870,068</u>

Stellenbosch Municipality

Financial Statements for the year ended 30 June 2014

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Figures in Rand	2014	Restated 2013
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24. Property rates (continued)

Assessment Rates are levied on the value of land and improvements, which valuation is performed every four years. Interim valuations are processed on an annual basis to take into account changes in individual property values due to alterations and subdivisions.

The last valuation came into effect on 1 July 2013. Three interim valuations were performed during the financial year and implemented accordingly.

The following assessment rates were charged for the period ending June 2014:

R 0.0101 -Non Residential (2013: R 0.0101)

R 0.00505 - Residential (2013:0.00505)

R 0.00126 - Agricultural (2013: 0.00126)

Rates are levied monthly on property owners and are payable the 7th of each month. Property owners can request that the full amount for the year be raised in July in which case the amount has to be paid by 7 October. Interest is levied as per council's Credit Control and Debt Collection Policy on outstanding rates amounts.

25. Government grants and subsidies

Operating grants

Equitable share	50,157,000	41,241,000
Electricity Demand Side Management	-	58,779
Financial Management Grant	1,300,000	1,227,502
Magazine Subsidy	1,265	2,053
CDW Support Grant	36,446	81,062
LGWSETA Training	1,026,163	1,146,374
Provincial Government PHP Top Structures	31,663,358	60,168,365
Library Services Support Grant	1,083,926	1,169,264
Municipal Systems Improvement Grant	677,639	256,822
Other Grants and Subsidies Operating	818,981	234,620
EPWP Support Grant	1,760,000	1,081,000
	88,524,778	106,666,841

Capital grants

National Government Grants	36,838,687	29,595,857
Provincial Government Grants	13,480,795	28,968,836
Developers Contribution - Sewerage	603,582	1,479,139
Developers Contribution - Roads	450,000	1,518,220
Developers Contribution - Electricity	6,038,397	5,165,747
Developers Contribution - Water	3,100,000	1,853,420
Developers Contribution - La Clemence	302,840	1,395,960
Other Sources	114,477	273,928
	60,928,778	70,251,107
	149,453,556	176,917,948

Changes in level of government grants

Equitable share

In terms of the Constitution, this grant is used to subsidise the provision of basic services to indigent households. All registered indigents received a monthly subsidy of R182.81, which was funded from this grant. Bulk basic services are also provided free of charge to informal settlements to ensure that these communities have access to basic services.

Financial Management Grant

To promote and support reforms in financial management by building capacity in municipalities to implement the Municipal Finance Management Act (MFMA).

Municipal Infrastructure Grant

To provide specific capital finance for basic municipal infrastructure backlogs for poor households, micro enterprises and social institutions servicing poor communities

Stellenbosch Municipality

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25. Government grants and subsidies (continued)

Integrated National Electrification Programme

To implement the Integrated National Electrification Programme (INEP) by providing capital subsidies to municipalities to address the electrification backlog of occupied residential dwellings, clinics and the installation of bulk infrastructure and rehabilitation and refurbishment of electricity infrastructure in order to improve quality of supply.

Municipal Systems Improvement Grant

To assist municipalities to build in-house capacity to perform their functions and stabilise institutional and governance systems as required in the Municipal Systems Act (MSA) and related legislation, policies and the local government turnaround strategy

Expanded Public Works Programme

To incentivise municipalities to expand work creation efforts through the use of labour intensive delivery methods in the following identified focus areas, in compliance with the EPWP Guidelines:

- road maintenance and the maintenance of buildings
- low traffic volume roads and rural roads
- basic services infrastructure, including water and sewer reticulation, sanitation, pipelines and dams (excluding bulk infrastructure)
- other economic and social infrastructure
- tourism and cultural industries
- waste management
- parks and beautification
- sustainable land-based livelihoods

Electricity Demand Side Management

To provide subsidies to municipalities to implement Electricity Demand Side Management in municipal infrastructure in order to reduce electricity consumption and improve energy efficiency

Integrated National Electrification Programme (ESKOM) grant

To implement the Integrated National Electrification Programme (INEP) by providing capital subsidies to Eskom to address the electrification backlog of occupied residential dwellings, the installation of bulk infrastructure and rehabilitation and refurbishment of electricity infrastructure in order to improve quality of supply

Financial Management Support Grant

To provide financial assistance to municipalities to improve overall financial governance within municipalities inclusive of optimising and administration of revenue, improving credibility and responsiveness of municipal budgets, improving of municipal audit outcomes and addressing institutional challenges

Human Settlements Development Grant

To provide funding for the creation of sustainable human settlements

Provincial Contribution towards the acceleration of housing delivery

To fund housing within municipalities that demonstrated capacity to plan and deliver housing rapidly, with emphasis on rural areas

Integrated Transport Planning

To review and update municipal integrated transport plans in terms of the National Land Transport Act, 2009 (Act No. 5 of 2009)

Maintenance of Proclaimed Roads

To subsidise municipalities with the maintenance of proclaimed municipal main roads, where the municipality is the Road Authority, within municipal areas

Public Transport Infrastructure

To assist with the provision of public transport facilities in rural communities

Provincial Library Services Conditional Grant

To transform urban and rural community library infrastructure, facilities and services (primarily targeting previously disadvantaged communities) through recapitalised programme at provincial level in support of local government and national initiatives

Stellenbosch Municipality

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Figures in Rand	2014	Restated 2013
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25. Government grants and subsidies (continued)

Community Development Workers (CDW) Grant

To provide financial assistance to municipalities to cover the operational costs pertaining to the line functions of the community development workers including regional coordinators

LGWSETA Training

According to the Skills Development Act and the Skills Development Levies Act, an organisation can claim back some of the levies paid to be used on training of its employees.

National and Provincial Government - Capital Projects

Both National and Provincial Government fund a large portion of the Municipality's annual capital expenditure. The funds received for these purposes are from the National Housing Board, Municipal Infrastructure Grant, Department of Mineral and Energy and Department of Transport.

See Appendix F for a reconciliation of grants received and expensed.

26. Investment revenue

Interest revenue

Bank	30,921,497	24,835,054
Interest Earned - Outstanding Debtors	4,783,031	4,380,911
	35,704,528	29,215,965

27. Other income

Building Plan Fees	3,634,009	3,603,336
Contributions from Reserves and Operational Grants	81,828	670,620
Sundry	8,660,729	9,232,913
Applications Fees	719,076	578,441
Testing of Drivers	947,260	806,815
Other Revenue VAT	3,757,416	4,095,814
Building Clause	547,929	461,270
Recoverable Money	2,667,822	1,361,835
Actuarial Gain	59,379,644	754,760
	80,395,713	21,565,804

The amounts disclosed above for Other Income are in respect of services, other than described in Notes 28 to 29, rendered which are billed to or paid for by the users as the services are reclaimed according to approved tariffs or offers received in terms of supply chain procedures, i.e. wood sales. Inter-departmental recoveries are received from other trading and economic services.

28. Rental of facilities and equipment

Premises

Rental Revenue from other facilities	11,224,538	10,019,378
Rental Revenue from buildings	23,182	21,230
	11,247,720	10,040,608

Facilities and equipment

Rental Revenue from Land	3,717,741	3,589,496
Rental of equipment	64	3,000
	3,717,805	3,592,496
	14,965,525	13,633,104

Stellenbosch Municipality

Financial Statements for the year ended 30 June 2014

Notes to the Financial Statements

Figures in Rand	2014	Restated 2013
29. Service charges		
Sale of electricity	404,678,106	362,674,471
Sale of water	99,067,144	95,457,979
Sewerage and sanitation charges	56,808,956	53,451,314
Refuse removal	34,429,740	31,013,414
Other service charges	(14,954,530)	(11,661,570)
	580,029,416	530,935,608
The amounts disclosed above for revenue from Service Charges are in respect of services rendered which are billed to the consumers on a monthly basis according to approved tariffs.		
30. Bulk purchases		
Electricity	250,902,759	239,090,278
Water	18,194,658	16,247,872
	269,097,417	255,338,150
Bulk purchases are the cost of commodities not generated by the municipality, which the municipality distributes in the municipal area for resale to the consumers. Electricity is purchased from Eskom whilst water is purchased from the City of Cape Town and Department of Water and Forestry.		
31. Depreciation and amortisation		
Property, plant and equipment	131,365,984	132,588,188
32. Debt impairment		
Electricity	141,874	29,729
Refuse	890,369	581,233
Sewerage	869,739	495,361
Water	5,820,395	2,661,981
Rates	696,090	493,374
Housing Rental	4,092,827	2,538,726
Sundries	551,542	67,129
	13,062,836	6,867,533

Stellenbosch Municipality

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Notes to the Financial Statements

Figures in Rand	2014	Restated 2013
33. Employee related costs		
Basic	163,273,401	154,954,308
Pension Fund Contribution	28,694,289	27,845,026
Bonus	21,041,958	11,951,173
Medical aid - company contributions	13,880,533	12,542,062
UIF	1,508,829	1,447,877
Salary Allowance	3,190	9,392
Acting Allowance	1,006,892	1,050,247
Cashiers Allowance	5,524	5,676
Sundry Allowance	2,046,114	1,584,043
Cellphone Allowance	606,509	559,909
Travel, motor car, accommodation, subsistence and other allowances	421,940	316,050
Overtime payments	12,319,403	10,614,476
Uniforms	520,145	416,343
Group Insurance	3,596,252	3,581,390
Car allowance	9,600,216	8,438,468
Housing benefits and allowances	1,264,728	1,324,939
Standby Allowance	6,061,057	5,127,523
Night Shift Allowance	1,852,238	1,639,220
Bargaining Council	113,479	99,621
	267,816,697	243,507,743

Remuneration of Municipal Manager

Annual Remuneration	912,268	550,613
Car Allowance	72,000	46,909
Contributions to UIF, Medical and Pension Funds	229,222	138,433
Telephone Allowances	18,000	11,727
	1,231,490	747,682

Acting Allowance paid to Acting Municipal Manager	-	507,158
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The decrease in the Municipal Manager's remuneration was due to the new appointed Municipal Manager's remuneration package being less than the previous Municipal Manager's remuneration package.

Remuneration of Chief Finance Officer

Annual Remuneration	1,098,744	971,998
Car Allowance	112,500	90,438
Performance Bonuses	-	69,305
Contributions to UIF, Medical and Pension Funds	64,605	201,599
Leave	211,977	-
Telephone Allowance	1,485	5,940
	1,489,311	1,339,280

Remuneration of Director Community Services

Bonuses	-	58,015
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Due to the internal organisational restructuring, all departments of the previous Community Services Directorate were incorporated with the departments of the Protection Services Directorate. This internal structuring led to the establishment of a combined directorate named Community & Protection Services with one director. Based on the aforementioned, there was no remuneration payable to a Director Community Services for the year under review.

The performance bonus paid to the previous Director Community Services relate to the 2008/09 financial period, after the necessary performance assessments were conducted in 2012/13

Stellenbosch Municipality

Financial Statements for the year ended 30 June 2014

Notes to the Financial Statements

Figures in Rand	2014	Restated 2013
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33. Employee related costs (continued)

Remuneration of the Director Community & Protection Services

Annual Remuneration	790,691	729,925
Car Allowance	66,000	65,893
Contributions to UIF, Medical and Pension Funds	199,585	179,623
Telephone Allowances	9,000	9,000
	1,065,276	984,441

Due to an internal organisational restructuring, all departments of the previous Community Services Directorate were incorporated with the departments of the Protection Services Directorate. This internal restructuring led to the establishment of a combined directorate named Community & Protection Services with one director. Based on the aforementioned, the remuneration of the previous Director Protection Services was increased in excess of other directors' increases

Remuneration of the Director Strategic and Corporate Services

Annual Remuneration	809,655	746,220
Car Allowance	120,533	120,150
Contributions to UIF, Medical and Pension Funds	199,109	187,651
Telephone Allowances	9,000	9,000
	1,138,297	1,063,021

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Financial Statements for the year ended 30 June 2014

Notes to the Financial Statements

Figures in Rand	2014	Restated 2013
33. Employee related costs (continued)		
Remuneration of the Director Engineering Services		
Annual Remuneration	895,519	833,523
Car Allowance	48,000	48,000
Contributions to UIF, Medical and Pension Funds	185,245	172,348
Telephone Allowances	9,000	9,000
	1,137,764	1,062,871
Remuneration of the Director Planning and Development Services		
Annual Remuneration	1,129,217	1,054,401
Contributions to UIF, Medical and Pension Funds	13,243	12,257
Telephone Allowances	9,000	9,000
	1,151,460	1,075,658
Remuneration of the Director Human Settlements		
Acting allowance paid to Acting Director(s) Human Settlements	122,546	86,460

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Figures in Rand	2014	Restated 2013
34. General expenses		
3G Fixed Cost	-	11,569
Advertising	1,958,317	1,453,672
Agency Services	17,624,195	13,704,545
Ammunition	5,690	-
Auditors remuneration	4,753,380	3,580,697
Bank charges	3,427,198	3,114,669
Bursaries	324,802	88,679
Cellphone Cost	216,491	480,027
Consultation and Planning Fees	3,804,658	5,812,749
Corporate Expenses	420,394	390,354
Electricity Consumption	4,919,318	4,179,620
Entertainment	78,641	97,263
Fuel and oil	10,798,551	9,150,957
Fumigation of Buildings	378,276	66,953
Grant expenditure	5,571,531	2,791,191
Hosting of Events	610,102	314,157
Housing top structure	40,712,586	59,082,043
Insurance	3,071,384	4,129,656
Interest Allocated	192,176	97,780
Internal Audit fees	123,186	421,806
Internal consumption expenses	79,136	69,947
Internal Investigations	-	384,074
Investment Administration	1,672,937	1,174,788
Legal Cost	12,054,155	11,735,856
Licenses fees	4,924,826	3,125,972
Magazines, books and periodicals	2,882,714	2,309,477
Marketing	65,030	46,524
Office refreshments	551,403	509,415
Other expenses	13,988,600	16,023,168
Postage and courier	1,058,128	803,512
Printing and stationery	2,608,996	2,724,109
Property only	1,269,713	3,059,142
Protective clothing	1,837,559	1,249,928
Radio Operational Cost	1,276,020	1,251,548
Recoverable cost	2,462,570	1,681,095
Recruiting and Selecting	39,621	41,601
Registration fees	425,216	719,102
Security	4,032,986	3,654,550
Souvenirs	12,878	22,214
Staff Wellness	1,130,378	919,938
Stores & Material	1,799,908	1,499,470
Sundry	11,602	38,063
Telephone Cost	4,150,869	4,153,531
Training	4,591,835	4,006,471
Transfer & Survey Cost	79,514	93,255
Ward Expenses	449,580	495,691
Workmans Compensation	2,010,224	1,910,636
Workshops, Functions & Capacity	700,139	766,039
General Expenses	165,157,413	164,340,192
Administration Costs	(6,112,905)	(4,062,747)
	159,044,508	169,374,756

The comparative figures were restated. Refer to the prior period error note 54.

Stellenbosch Municipality

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Notes to the Financial Statements

Figures in Rand	2014	Restated 2013
35. Remuneration of Councillors		
Executive Mayor	521,318	496,266
Councillors	13,295,976	11,863,904
	13,817,294	12,360,170

The Executive Mayor, Deputy Executive Mayor, Speaker and Mayoral Committee Members are full-time. Each is provided with an office and secretarial support at the cost of the Council.

Executive Mayor	521,318	496,266
Deputy Mayor	417,034	396,993
Speaker	369,587	345,874
Mayoral Committee	3,126,943	2,873,314
Councillors	4,607,431	4,463,783
Medical Aid Contributions	180,094	115,832
Pension fund contributions	448,884	389,896
Travelling Allowances	3,250,050	3,065,113
Telephone Allowances	895,954	616,435
UIF & SDL	116,021	113,384
	13,933,316	12,876,890

36. Cash generated from operations

Surplus	151,415,875	83,864,637
Adjustments for:		
Depreciation and amortisation	131,365,984	132,588,188
Loss on sale of assets and liabilities	(96,439)	(91,298)
Income from equity accounted investments	(24,652)	50,957
Fair value adjustments	(394,946)	(17,031,810)
Impairment deficit	-	963,641
Debt impairment	(29,427,287)	53,298,612
Movements in operating lease assets and accruals	(14,996)	301,440
Movements in retirement benefit assets and liabilities	(41,109,812)	15,956,276
Movements in provisions	4,596,347	19,823,011
Other non-cash items	(1,238,562)	(58,098)
Changes in working capital:		
Inventories	(3,261,029)	(369,359)
Receivables from exchange transactions	1,288,329	(6,065,017)
Other receivables from non-exchange transactions	(7,715,200)	(18,301,782)
Consumer debtors	4,640,945	(65,131,843)
Current Portion of Long Term Receivables	(120,646)	20,725
Payables from exchange transactions	11,814,617	38,295,009
VAT	(1,965,403)	(11,755,849)
Unspent conditional grants and receipts	3,017,092	(5,209,214)
Consumer deposits	748,851	978,993
	223,519,068	222,127,219

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37. Financial assets by category

In accordance with GRAP 104 the Financial Assets of the municipality are classified as follows:

2014

	Amortised cost	Total
Long-term Receivables	-	-
Sale of Erven	-	-
Officials:Erven loans	27,470	27,470
Farmers:Water Scheme	310,523	310,523
Housing Selling Scheme Loans	1,622,200	1,622,200
Consumer Debtors	-	-
Assessment Rates	38,076,595	38,076,595
Electricity	23,275,259	23,275,259
Water	3,506	3,506
Sewerage	12,282,642	12,282,642
Refuse	12,911,046	12,911,046
Housing rental	3,559,889	3,559,889
Sundry	8,736,027	8,736,027
Other Debtors	-	-
Sundry	380,071	380,071
Insurance debtor	2,990,248	2,990,248
Other Debtors	19,555,455	19,555,455
Capital Debtors	9,362,402	9,362,402
Government grants and subsidies	6,092,868	6,092,868
Bank,Cash and Cash Equivalents	-	-
Short-term deposits	490,654,916	490,654,916
Other cash and cash equivalents	14,258,940	14,258,940
	644,100,057	644,100,057

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Notes to the Financial Statements

Figures in Rand	2014	Restated 2013
2013		
	Amortised Cost	Total
Long-term Receivables	-	-
Sale of Erven	1,351	1,351
Officials: Erven Loans	32,207	32,207
Farmers: Water Scheme	327,096	327,096
Housing Selling Scheme Loans	1,791,574	1,791,574
Consumer Debtors	-	-
Assessment Rates	26,988,470	26,988,470
Electricity	12,474,175	12,474,175
Water	29,838,814	29,838,814
Sewerage	9,453,680	9,453,680
Refuse	10,372,289	10,372,289
Housing rental	2,201,715	2,201,715
Sundry	6,707,474	6,707,474
Other Debtors	-	-
Sundry	467,940	467,940
Insurance debtor	178,269	178,269
Other Debtors	23,567,894	23,567,894
Government grants and subsidies	17,454,390	17,454,390
Bank, Cash and Cash Equivalents	-	-
Short-term deposits	404,928,562	404,928,562
Other cash and cash equivalents	33,956,382	33,956,382
	580,742,282	580,742,282

Stellenbosch Municipality

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Notes to the Financial Statements

Figures in Rand	2014	Restated 2013
38. Financial liabilities by category		
In accordance with GRAP 104 the Financial Liabilities of the municipality are classified as follows:		
Financial liabilities at amortised cost		
Long-term Liabilities		
Loans from DBSA	109,961,692	94,658,790
Bridging Loan (DHS)	-	7,500,000
Consumer Deposits	11,442,769	10,693,918
Creditors		
Trade payables	80,851	81,651
Payments received in advance	9,136,694	4,338,717
Sundry Deposits	3,390,533	4,439,741
Other Creditors	57,390,593	61,005,871
Leave Gratuity	10,797,823	11,053,803
Retention	16,710,076	11,295,789
Salary Control	8,520,065	2,352,105
Accrued bonus	8,175,229	7,128,716
Unspent Conditional Grants and Receipts		
National Government Grants	1	-
Provincial Government Grants	6,604,988	10,185,186
Unspent grants 3	7,273,353	3,656,553
Current portion of Long Term Loan		
DBSA Loan	6,779,899	5,216,767
	256,264,566	233,607,607

39. Risk management

Capital risk management

The municipality manages its capital to ensure that the municipality will be able to continue as a going concern while delivering sustainable services to consumers through the optimisation of the debt and equity balance. The municipality's overall strategy remains unchanged from 2008.

The capital structure of the municipality consists of debt, which includes the Long-term Liabilities disclosed in Note 17, Bank, Cash and Cash Equivalents and Equity in Note 2, comprising Funds, Reserves and Accumulated Surplus as disclosed in the Statement of Changes in Net Assets.

Financial risk management objectives

Due to the largely non-trading nature of activities and the way in which they are financed, municipalities are not exposed to the degree of financial risk faced by business entities. Financial Instruments play a much more limited role in creating or changing risks that would be typical of listed companies to which the IAS's mainly apply. Generally, Financial Assets and Liabilities are generated by day-to-day operational activities and are not held to manage the risks facing the municipality in undertaking its activities.

The Directorate: Financial Services monitors and manages the financial risks relating to the operations through internal policies and procedures. These risks include interest rate risk, credit risk and liquidity risk. Compliance with policies and procedures is reviewed by the internal auditors on a continuous basis, and annually by external auditors. The municipality does not enter into or trade financial instruments for speculative purposes.

Internal audit, responsible for initiating a control framework and monitoring and responding to potential risk, reports periodically to the municipality's audit committee, an independent body that monitors the effectiveness of the internal audit function.

Liquidity risk management

Stellenbosch Municipality

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39. Risk management (continued)

Ultimate responsibility for liquidity risk management rests with the Council, which has built an appropriate liquidity risk management framework for the management of the municipality's short, medium and long-term funding and liquidity management requirements. The municipality manages liquidity risk by maintaining adequate reserves, banking facilities and reserve borrowing facilities, by continuously monitoring forecast and actual cash flows and matching the maturity profiles of financial assets and liabilities.

Interest rate risk management

Interest Rate Risk is defined as the risk that the fair value or future cash flows associated with a financial instrument will fluctuate in amount as a result of market interest changes. Potential concentrations of interest rate risk consist mainly of variable rate deposit investments, long-term receivables, consumer debtors, other debtors, bank and cash balances.

The municipality limits its counterparty exposures from its money market investment operations by only dealing with well-established financial institutions of high credit standing. No investment with a tenure exceeding twelve months shall be made without consultation with the councillor responsible for financial matters.

Consumer debtors comprise of a large number of ratepayers, dispersed across different industries and geographical areas. Ongoing credit evaluations are performed on the financial condition of these debtors. Consumer debtors are presented net of a provision for impairment.

In the case of debtors whose accounts become in arrears, it is endeavoured to collect such accounts by "levying of penalty charges", "demand for payment", "restriction of services" and, as a last resort, "handed over for collection", whichever procedure is applicable in terms of Council's Credit Control and Debt Collection Policy.

Long-term Receivables and Other Debtors are individually evaluated annually at balance Sheet date for impairment or discounting. A report on the various categories of debtors is drafted to substantiate such evaluation and subsequent impairment / discounting, where applicable.

The municipality is not exposed to interest rate risk as the municipality borrows funds at fixed interest rates.

The municipality's exposures to interest rates on Financial Assets and Financial Liabilities are detailed in the Credit Risk Management section of this note.

Interest Rate Sensitivity Analysis

The municipality had no variable rate long-term financial instruments at year-end requiring an Interest Rate Sensitivity Analysis.

Credit risk

Credit Risk refers to the risk that a counterparty will default on its contractual obligations resulting in financial loss to the municipality. The municipality has a sound credit control and debt collection policy and obtains sufficient collateral, where appropriate, as a means of mitigating the risk of financial loss from defaults. The municipality uses other publicly available financial information and its own trading records to assess its major customers. The municipality's exposure of its counterparties are monitored regularly.

Potential concentrations of credit rate risk consist mainly of long-term receivables, consumer debtors, other debtors, bank and cash balances.

The municipality limits its counterparty exposures from its investment operations (financial assets that are neither past due nor impaired) by only dealing with well-established financial institutions of high credit standing. The credit exposure to any single counterparty is managed by setting transaction / exposure limits, which are included in the municipality's Investment Policy. These limits are reviewed annually by the Chief Financial Officer and authorised by the Council.

Consumer Debtors comprise of a large number of ratepayers, dispersed across different industries and geographical areas within the jurisdiction of the municipality. Ongoing credit evaluations are performed on the financial condition of these debtors. Consumer debtors are presented net of a provision for impairment.

Stellenbosch Municipality

Financial Statements for the year ended 30 June 2014

Notes to the Financial Statements

Figures in Rand	2014	Restated 2013
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39. Risk management (continued)

In the case of debtors whose accounts become in arrears, it is endeavoured to collect such accounts by "levying of penalty charges", "demand for payment", "restriction of services" and, as a last resort, "handed over for collection", whichever procedure is applicable in terms of Council's Credit Control and Debt Collection Policy.

Long-term Receivables and Other Debtors are individually evaluated annually at reporting date for impairment or discounting. A report on the various categories of debtors is drafted to substantiate such evaluation and subsequent impairment / discounting, where applicable.

The municipality does not have any significant credit risk exposure to any single counterparty or any group of counterparties having similar characteristics, except for Sasol who has large investments in the municipal area and does not pose any risk. The municipality defines counterparties as having similar characteristics if they are related entities. The credit risk on liquid funds is limited because the counterparties are banks with high credit-ratings.

The maximum credit and interest risk exposure in respect of the relevant financial instruments is as follows:	2014	2013
Short-term deposits	490,654,916	404,928,562
Long-term Receivables- Housing Selling Scheme Loans	1,662,200	1,791,574
Consumer Debtors	128,508,263	98,833,387
Other Debtors	41,699,483	39,459,812

Foreign currency risk management

The municipality's activities do not expose it to the financial risks of foreign currency and therefore has no formal policy to hedge volatilities in the interest rate market.

The municipality reviews its foreign currency exposure, including commitments on an ongoing basis. The municipality expects its foreign exchange contracts to hedge foreign exchange exposure.

Other price risks

The municipality is not exposed to equity price risks arising from equity investments as the municipality does not trade these investments.

40. Public contributions and donations

Developers Contribution- Sewerage	2,139,236	2,266,667
Developers Contribution- Roads	1,717,096	1,433,329
Developers Contribution- Electricity	4,632,064	2,797,587
Developers Contribution- Water	1,409,455	3,866,509
Developers Contribution- Open Areas	165,928	165,928
Developers Contribution- Parking	1,521,395	1,440,348
Developers Contribution- General	117,753	117,753
Developers Contribution - La Clemence	967,626	1,077,067
Franschhoek: Low Cost Housing	301,300	301,300
Fransdevco Development	3,347,553	3,347,553
Developers Contribution- Refuse	232,736	205,836
Developers Contribution - Stormwater	711,029	668,781
	17,263,171	17,688,658

Reconciliation of conditional public contributions and donations

Balance unspent at beginning of year	17,688,658	24,137,808
Current year receipts	10,069,332	4,963,336
Conditions met - transferred to revenue: Capital Expenses	(10,494,819)	(11,412,486)
Conditions still to be met - transferred to Liabilities	17,263,171	17,688,658

Stellenbosch Municipality

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Figures in Rand	2014	Restated 2013
41. Fair value adjustments		
Investment property (Fair value model)	-	19,262,750
Biological assets - (Fair value model)	394,946	(2,230,940)
	394,946	17,031,810
42. Finance costs		
Current borrowings	11,342,543	8,451,161
Total interest expense, calculated using the effective interest rate, on financial instruments not at fair value through surplus or deficit amounted to R 11,342,543 (2013: R 8,451,161).		
43. Contracted services		
Operating Leases: Buildings and Equipment	9,224,065	13,389,423
44. Grants and subsidies paid		
Grant-in-aid Tourism	2,291,526	2,382,542
Grant-in-aid Animal Welfare	496,109	506,430
Grant-in-aid Rental	315,065	309,693
Local Economic Development	671,012	810,641
Grant-in-aid Sundries	2,030,008	732,906
	5,803,720	4,742,212
45. Commitments		
Authorised capital expenditure		
Approved and Contracted for:		
• Infrastructure	52,976,632	39,978,694
• Community	1,451,584	8,247,815
	54,428,216	48,226,509
Approved but Not Yet Contracted for:		
• Infrastructure	131,545,532	111,794,951
• Community	13,513,576	22,560,765
• Biological assets that form part of an agricultural activity	94,701,160	-
• Other financial assets	-	30,592,680
•	239,760,268	164,948,396
	294,188,484	200,065,525

Stellenbosch Municipality

Financial Statements for the year ended 30 June 2014

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46. Contingencies

The municipality has concluded a comprehensive job evaluation process during June 2014 (TASK). An appeal process has commenced and it is envisaged that the appeal process will be completed by December 2014. It is however impossible to quantify the financial effect of the appeal process outcome.

Mr Adams applied to the Equality Court for a declaratory order and damages for *inter alia* that his right of access to municipal buildings were denied by the Municipality and for being victimised by officials and falsely accused by councillors. The matter does not involve any amounts claimed.

SALA Pension Fund filed an application for increased annual contribution by the Municipality to the Fund (being 20.78% of a member's annual salary including annual bonus) with effect from 1 July 2003. The matter was settled, save for possible compliance action with an approximate value of R15 000.

Blue Stars United Netbalklub made an application to the High Court for a declaratory order; that the Special Meeting of the Klapmuts Sportforum held on 27 May 2009 at Lanner's Landing, Klapmuts was properly held and that the new management of the Klapmuts Sportforum was properly elected. The parties are currently attempting to settle the matter. Estimated cost of financial exposure is R350 000.

This matter involves a counter application on behalf of the Municipality to be joined as co-applicant together with eThekweni Municipality in an application for the review and setting aside of the Amended Municipal Property Rates Regulations promulgated on 12 March 2010. The Municipality has been joined successfully as co-applicant and the parties are in the process of exchanging pleadings. An interlocutory application brought by the National Minister of Finance and National Minister of Co-operative Governance and Traditional Affairs for the variation and/or rescission of a court order regarding the provisions of the record and for certain documents to be excluded from the record was set down and heard on 4 August 2014 and judgement has been reserved. Estimated cost of financial exposure is R200 000.

This is an application for an interdictory and declaratory relief against the Municipality and Cape Winelands District Municipality for alleged non-compliance with statutory and constitutional obligations in respect of its duty to progressively realise the rights of access to adequate housing in particular to persons that are evicted and left without any alternative accommodation. This matter has been postponed *sine die* for purposes of settlement negotiations. Estimated cost of financial exposure is R250 000.

This matter involves an application by the Municipality for declaratory relief that the rezoning in respect of Farm Amoi 490/2 has lapsed and to have the subsequent approved building plan set aside. The application has been apposed and the parties are in the process of exchanging pleadings and conducting settlement negotiations. The estimated cost of financial exposure is R350 000.

This matter involves a claim against the Municipality for failure to pay increased contributions and interest. The Municipality has filed a Notice of Intention to Defend and the parties are attempting to settle the matter. The amount claimed is R6 884.04 plus interest *a tempore morae*. The estimate of financial exposure will be the amount claimed plus interest including legal costs and disbursements of R20 000.

This matter involves a claim of R1 077 542.95 including interest up to 27 August 2012 plus further interest for payment of disputed invoices relating to alleged services rendered in respect of bid B/SM 352/11. The parties are currently attempting to resolve the matter and related disputes. Estimated cost of financial exposure is R300 000.

The Municipality applied for the eviction of Mrs Baadjies, who illegally occupies same. The estimated cost of financial exposure is R10 000.

Application to hold Mrs van Wyk in contempt of court for failing to comply with the Order granted in the Western Cape, interdicting and restraining her from using her property as student accommodation. Estimated cost of financial exposure is R150 000.

The matter involves a claim against the Municipality for payment of the sum of R253 547.13 for services rendered by Integral Laboratories (Pty) Ltd at the Municipality's instance and request. The matter does not involve any amounts claimed.

Stellenbosch Municipality

Financial Statements for the year ended 30 June 2014

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Figures in Rand	2014	Restated 2013
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46. Contingencies (continued)

Application to hold J.M & L.E Adams in contempt of court for failing to comply with the Order granted in the Western Cape High Court, interdicting and restraining them from operating a bottle store and place of entertainment from the property. The amount of R150 000 represents legal costs and disbursements.

Application interdicting and restraining the TFD Trust from accommodating additional persons or operating an accommodation establishment, more specifically student accommodation, in contravention of the Stellenbosch Zoning Scheme Regulations on residential property. Estimated cost of financial exposure is R150 000.

The matter involves a claim against the Municipality and the review and setting aside of the Municipality's decision of 27 September 2013 to make an award to Stellenbosch 360. The matter does not involve any amounts claimed.

Application interdicting and restraining the Award 4 Trading PTY LTD from accommodating additional persons or operating an accommodation establishment, more specifically student accommodation, in contravention of the Stellenbosch Zoning Scheme Regulations on residential property. Estimated cost of financial exposure is R150 000.

The matter involves a urgent interdict and review application against the Municipality for *inter alia* unlawful deduction from his salary, damages, medical problems and financial losses suffered. Estimated cost of financial exposure is R50 000.

Application for the eviction of Ms Samuels from Municipal Land, which she occupies illegally. The matter does not involve any amounts claimed.

An application in terms of the National Environmental Management Act 107 of 1998 to have a directive issued against the Municipality, has now been partly concluded and only legal costs and disbursements for which the Municipality may be liable for have to be taxed. The estimated cost of financial exposure is R200 000.

Demolition of two cold rooms erected without the necessary permission and pre-approved plans. The amount of R40 000 represents legal costs and disbursements.

The matter involves 7 claims against the municipality for payment for services rendered. The amounts claimed amount to R459 021. Plus interest on the amounts claimed of 15.5% per annum *a tempore morae*. Summons was served on 13 August 2013 and the Municipality opposed the matter. The Plaintiff brought an Application for Summary Judgement which application has been successfully opposed by the Municipality. Pleadings have now closed. The estimated cost of financial exposure is R150 000.

Application to demolish part of the illegal building erected over the municipal sewer pipeline and make good the land she built on. Estimated cost of financial exposure is R150 000.

Application to demolish structure/ additions/ wooden balcony built illegally to the existing building and which encroaches onto the street and over the property's building line. Estimated cost of financial exposure is R150 000.

The matter involves defending a claim for damages suffered due to the construction of a sewer line over claimant's property and compensation for the servitude registered over the property. Estimated cost of financial exposure amounts to R300 000.

The matter involves defending the Municipality's employee charged with culpable homicide because he, during the course of his duties, unlawfully and negligently caused the death of a minor child. The matter does not involve any amounts claimed.

Application to evict Mr Carelse from municipal land, which is being illegally utilised for storage and dealing drugs. The amount of R40000 represents legal costs and disbursements.

Application for an order setting aside the sale of property and directing that the property be transferred into both parties' names. Estimated cost of financial exposure R150 000.

Stellenbosch Municipality

Financial Statements for the year ended 30 June 2014

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Figures in Rand	2014	Restated 2013
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47. Related parties

Loans granted to Related Parties

In terms of the MFMA, the municipality may not grant loans to its Councillors, Management, Staff and Public with effect from 1 July 2004. Loans, together with the conditions thereof, granted prior to this date are disclosed in a note to the Annual Financial Statements

Compensation of Related Parties

Compensation of Key Management Personnel and Councillors is set out in Notes 31 and 33 respectively, to the Annual Financial Statements.

Awards to close family members of persons in the service of the state:

Vela VKE Consulting Engineers

The appointment of consulting engineers for professional services for various projects.

<u>Spouses, Child or Parent</u>	<u>State Department</u>
Ms. Pinky Phosa	MEC for Finance: Mpumalanga

Aurecon South Africa (Pty) Ltd

The Appointment of consulting engineers for professional civil engineering services for various projects , to the value of R 8,987,332.97

<u>Spouses, Child or Parent</u>	<u>State Department</u>
JJ Saaiman	Armscor: Quality Manager; Parent
G Saaiman	Auditor General Kimberley: Junior Manager; Son
RG Madikizela	Auditor General South Africa: Assitant Manager; Brother
WZ Erasmus	Cape Nature: Program Manager; Spouse
Cr BJ Kriegler	Cape Winelands District Municipality & Breede Valley Municipality: Western Cape - Councillor; Parent
N Grobbelaar	Central University of Technology: Department Civil Engineer - Programme Manager; Spouse
S Seegers	City of Cape Town: Head of Security Architecture; Sister
PC Vermeulen	City of Cape Town: Superintendent - Building Maintenance; Parent
CJ Barry	City of Cape Town: Transport Department - Transport, Roads and Stormwater: Head - Finance; Parent
J Wilkens	Correctional Service: Vice Director - Provincial; Parent
B Alheit	Denel Dynamics: Executive Manager - Business Development; Parent
J Scheepers	Council for Medical Schemes: Chief Financial Analyst; Spouse
A Hougaard	Department of Correctional Services: Principle Network Controller; Spouse
M Marques	Department of Home Affairs: Deputy Director; Spouse
JL Nel	Department of International Relations & Cooperation - Diplomat; Parent
N Towers	Department of Mineral Resources: Inspectorate of Mines - Health and Safety Western Cape Region; Parent

Stellenbosch Municipality

Financial Statements for the year ended 30 June 2014

Notes to the Financial Statements

Figures in Rand	2014	Restated 2013
47. Related parties (continued)		
J Blackmore	Department of Public Works: Project Manager; Parent	
AJ Moore	Department of Water Affairs: Chief Engineer; Parent	
J Tredoux	Department of Water Affairs: Deputy Director - Accounts Payable; Spouse	
Cr CP Herbst	Dr Ruth S Mompoti District Municipality: North West - Councillor; Parent	
RT Mehlala	Eastern Cape Arts and Culture Council: Chief Audit Executive Officer; Parent	
J Jacobs	Eastern Cape Department of Education; Personal Assistant to Chief Director; Spouse	
ZC Venter	Eastern Cape Department of Health: Deputy Director - Employment Relations; Spouse	
R Tebane	Ekurhuleni Metropolitan Municipality: Executive Manager; Parent	
JM Robertson	Ekurhuleni Metropolitan Municipality: Roads Engineer; Parent	
ZE Khosa	Ekurhuleni Metropolitan Municipality: Technician; Brother	
M van Rensburg	Eskom: Executive at Transmission Department; Father-in-Law	
R Nair	eThekweni Municipality: Building Inspector; Parent	
CMM Barnard	Gauteng Department of Education: Deputy Principal; Spouse	
B Kleynhans	Hessequa Municipality: Accountant; Parent	
NS Wolmarens	IDC: Senior Accounts Manager; Spouse	
SW Zulu	KwaZulu Natal Department of Health: Human Resource Manager; Parent	
L Pillay	KwaZulu Natal Department of Transport: Deputy Director - Mechanical Maintenance Division; Parent	
T Kholoanyane	Naledi Local Municipality: Free State - Tourism Manager; Parent	
K Nadasen	National Department of Public Works: Director - Key Account Management	
J Theron	Nelson Mandela Bay Metropolitan University: Head - Graduate School Relations; Spouse	
Dr M Skeed	Nelson Mandela Bay Metropolitan University: Senior Manager - Staff Development; Spouse	
Dr Y Goga	Nkosi Albert Luthuli Hospital: Senior Specialist - Paediatric Haematology; Sister	
F Tialang	North West Department of Education: Quality Assurance; Sister	
GJ Tong	North West Department of Finance: Deputy Director; Parent	
EM Schon	Northern Cape Department of Cooperative Governance: Human Settlements and Traditional Affairs - Assistant Manager; Spouse	
SM Grobbelaar	Northern Cape Department of Cooperative Governance: Human Settlements and Traditional Affairs - Town and Regional Planner; Parent	

Stellenbosch Municipality

Financial Statements for the year ended 30 June 2014

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47. Related parties (continued)

JF Phillips	Northern Cape Department of Economic Development and Tourism: Manager - Township Revitalisation; Spouse
T Botha	Oudtshoorn Municipality: Technical Manager; Parent
JH Higgs	SARS: Regional Manager; Spouse
PS Pretorius SM O'Connell	Sol Plaatjie Municipality: Chief Officer - Community Services; Parent Sol Plaatjie Municipality: Librarian; Spouse
K Thamaga MC Dunga	South African Defence Force: State Accountant; Brother South African Navy: Engineer in Training; Spouse
HC Ahlschlager	Special Investigating Unit: Legal Representative; Spouse
A Heyns	Stellenbosch Municipality: Assistant Superintendent - Workshop Engineering Department; Parent
R Meyer	Telkom SA: Project Manager; Parent
N Geldenhuys	Transnet Port Terminals: Mechatronic Engineer; Son
Cr B Groenewald	Twaing Municipality: North West - Councillor; Parent
T Govender	Umgeni Water: Fleet Maintenance Administrator - Asset Management; Daughter
A Treurnich	Umjindi Municipality: Community Services - Assistant Director; Spouse
Prof CJG Bender	University of Johannesburg: Professor; Spouse
Cr JJJ Daniels HG Esterhuysen	West Coast District Municipality: Deputy Mayor; Parent West Coast District Municipality: Senior Manager - Roads; Parent

Ithuba Industries

The supply and delivery of goods and material under annual tenders (water services department), to the value of R156,936.07.

<u>Spouses, Child or Parent</u>	<u>State Department</u>
Ms. De Morney	Western Cape Department of Education

Stellenbosch Municipality

Financial Statements for the year ended 30 June 2014

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47. Related parties (continued)

ARB Electrical Wholesalers (Pty) Ltd

The supply and delivery of goods and material under the annual tender: electrical, to the value of R900.60.

<u>Spouses, Child or Parent</u>	<u>State Department</u>
Jacob Modise	ESKOM Holdings: Non Executive Director and Road Accident Fund (RAF): CEO

Kaizen Chemicals

The supply and delivery of goods (white hydrated lime and calcium hypochlorite granular).

<u>Spouses, Child or Parent</u>	<u>State Department</u>
E R Bowers	Stikland Hospital: Social Worker

Chesmar Trading

Rendering of services (Removal of debris in Kayamandi, Maintenance of grass, etc.).

<u>Spouses, Child or Parent</u>	<u>State Department</u>
Ms. Piedt	Western Cape Department of Health.

Clints Chaffeur Drive

Transport Services.

<u>Spouses, Child or Parent</u>	<u>State Department</u>
Ms. V Swartz	Stellenbosch Municipality: LED Official

Siphakame Skills Development

Provision of Training in accordance with BSM 346/11, to the value of R153,150.00.

<u>Spouses, Child or Parent</u>	<u>State Department</u>
Mr. H Theart	Stellenbosch Municipality
Mr. Vacu	Drakenstein Municipality

EDVM Town Planning Services

The appointment of Specialist Planning consultant

<u>Spouses, Child or Parent</u>	<u>State Department</u>
Ms Van der Merwe	Stellenbosch Municipality Manager: Engineering and Technical Services

Mark Berry Environmental Consultants

Independent Environmental control officer Klapmuts Housing Projects

<u>Spouses, Child or Parent</u>	<u>State Department</u>
Ms. Berry	National Prosecuting Authority

Eiffel Trading CC

General maintenance and construction work, to the value of R 48,552.94.

<u>Spouses, Child or Parent</u>	<u>State Department</u>
Ms PD Snell	Stellenbosch Municipality: Assistant Occupational Health and Safety Office

Stellenbosch Municipality

Financial Statements for the year ended 30 June 2014

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47. Related parties (continued)

Milhon HVAC

Repairs and replacements on air conditioners, to the value of R82,382.10

Spouses, Child or Parent

Ms J Sampson

State Department

Stellenbosch Municipality: SCM Practioner

GVG Buildings

The rendering of civil works: Annual Tender

Spouses, Child or Parent

M M Gertse

State Department

Department: Rural Development and Land Reform

Stellenbosch Municipality

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48. Events after the reporting date

TASK appeal process and backpay.

49. Unauthorised expenditure

Civil Engineering Services	-	32,602,534
Community and Protection Services	-	2,850,408
Corporate and Strategic Services	-	8,024,898
	<u>-</u>	<u>43,477,840</u>

Overspending on non-cash items namely Depreciation and Contributions to Provisions contributed to the overspending per vote for the year under review. These line items were budgeted for but expenditure was more than anticipated, this does not constitute physical outflows of cash but is deemed unauthorised in terms of National Treasury MFMA Circular no 68: Unauthorised, Irregular, Fruitless and Wasteful Expenditure dated 10 May 2013.

A "Vote" is defined as one of the main segments into which a budget of a municipality is divided for the appropriation of money for the different functional areas of the municipality.

50. Fruitless and wasteful expenditure

No material fruitless and wasteful expenditure for the year under review.

51. Irregular expenditure

Opening balance	12,984,298	1,707,042
Non-compliance with SCM Regulation S36(1)(a)(i) and SCM Regulation S36(1)(a)(v)	935,763	9,851,234
Municipal rates and taxes not verified before issuing tenders	-	1,904,513
BBBEE certificates not verified	-	135,487
Procuring goods and services without following any official procurement process	-	302,945
Non-compliance with SCM Regulations S44	-	-
Non-compliance to S66(3) of the Municipal Systems Act	-	927,959
Less: Amounts written off in terms of the MFMA S32(2)(b)	(929,742)	(1,844,882)
	<u>12,990,319</u>	<u>12,984,298</u>

52. Additional disclosure in terms of Municipal Finance Management Act

Contributions to organised local government - SALGA

Opening balance	370,638	370,638
Council subscriptions	2,338,038	2,087,072
Amount paid - current year	(2,708,676)	(2,087,072)
Balance Unpaid (included in Creditors)	<u>-</u>	<u>370,638</u>

Stellenbosch Municipality

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52. Additional disclosure in terms of Municipal Finance Management Act (continued)

Audit fees

Current year Audit Fee	4,753,380	3,580,697
Amount paid - current year	(4,753,380)	(3,580,697)
Balance Unpaid (included in Creditors)	-	-

VAT

VAT receivable	11,131,145	9,165,742
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All VAT returns have been submitted by the due date throughout the year.

The comparative figures were restated. Refer to the prior period error Note 54

PAYE and UIF

Opening balance	-	(2,483,399)
Current year Payroll Deductions	(38,483,553)	(33,813,392)
Amount paid - current year	38,483,553	33,813,392
Amount paid - previous years	-	2,483,399
Balance Unpaid (included in Creditors)	-	-

Pension and Medical Aid Deductions

Current year Payroll Deductions and Council Contributions	75,549,513	70,059,944
Amount paid - current year	(75,549,513)	(70,059,944)
Balance Unpaid (included in Creditors)	-	-

Councillors' arrear consumer accounts

The following Councillors had arrear accounts outstanding for more than 90 days at 30 June 2014:

30 June 2014	Outstanding less than 90 days R	Outstanding more than 90 days R	Total R
Ngcofe MM	81	47	128
Maree EL	30	4,052	4,082
N Mananga-Gugushe	863	33	896
	974	4,132	5,106
30 June 2013	Outstanding less than 90 days R	Outstanding more than 90 days R	Total R
Frazenburg AR	104	1,583	1,687
Ngcofe MM	833	17	850
	937	1,600	2,537

Non-Compliance with laws and regulations

Stellenbosch Municipality

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52. Additional disclosure in terms of Municipal Finance Management Act (continued)

There were transfers of staff into positions not appearing on the approved staff establishment for the year under review. This resulted in non-compliance with the legislation but not in material irregular expenditure as envisaged by S125 of the Municipal Finance Management Act.

Distribution Losses

In terms of section 125(2)(d)(i) of the Municipal Finance Management Act, the municipality experienced the following distribution losses for the year under review:

Distribution Losses	Electricity (KWH)	Water (KL)
Purchases	391,980,056	4,772,156
Water produced by purification plants	-	9,255,438
Sales	(359,514,911)	(10,455,750)
Distribution loss	32,465,145	3,571,844

Electricity losses are calculated as 8% whereas water losses increased to 25%. Electricity losses is within the industry norms.

Stellenbosch Municipality

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53. Multi-employer retirement benefit information

All councillors belong to the Pension Fund for Municipal Councillors.

Employees belong to a variety of approved Pension and Provident Funds as described below.

These schemes are subject to either a tri-annual, bi-annual or annual actuarial valuation, details which are provided below.

The Municipal Councillors Pension Fund and the South African Municipal Workers Union National Provident Fund are defined contribution plans, whereas the other funds are defined benefit plans. All of these afore-mentioned funds are multi-employer plans. Sufficient information is not available to use defined benefit accounting for the pension and retirement funds, due to the following reasons:-

- (i) The assets of each fund are held in one portfolio and are not notionally allocated to each of the participating employers.
- (ii) One set of financial statements are compiled for each fund and financial statements are not drafted for each participating employer
- (iii) The same rate of contribution applies to all participating employers and no regard is paid to differences in the membership distribution of the participating employers.

It is therefore seen that each fund operates as a single entity and is not divided into sub-funds for each participating employer.

The only obligation of the municipality with respect to the retirement benefit plans is to make the specified contributions. Where councillors / employees leave the plans prior to full vesting of the contributions, the contributions payable by the municipality are reduced by the amount of forfeited contributions.

The total expense recognised in the Statement of Financial Performance of R 27.8 million (2012: R 25 million) represents contributions payable to these plans by the municipality at rates specified in the rules of the plans. These contributions have been expensed.

The Retirement Funds have been valued by making use of the Discounted Cash Flow method of valuation.

DEFINED BENEFIT SCHEMES

SALA Pension Fund

The funding level has increased from 98% in 2011 to 100,0% on 1 July 2012. As the valuation has been conducted on a realistic basis the Fund is exposed to future adverse experience if actual experience is less favorable than assumed. For this purpose a solvency reserve may be set up to protect the Fund and would form the major constituent of the reserves held. The solvency reserve has been calculated at R2 704.7 million in respect of active members and R435.5 million in respect of pensioners. The latest valuation was done by Genesis Actuarial Solutions. “

Cape Joint Pension Fund

The Cape Joint Pension Fund is a multi employer plan and the contribution rate payable is 32.06%, 9% by the members and 23.06% by Council, effective from 01 February 2012. A statutory actuarial valuation of the fund was carried out as at 30th June 2012. It was noted that the funding level increased from 98.1% in 2011 to 99.4% in 2012. The financial condition of the fund has improved by R40.6million from 2011 to 2012. The current contribution rate of the Council is sufficient to meet the current cost of earning benefits. The rate is said to be reviewed after the next actuarial valuation as at 30 June 2013.

Stellenbosch Municipality

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53. Multi-employer retirement benefit information (continued)

DEFINED CONTRIBUTION SCHEMES

Cape Joint Pension Fund

This scheme was established to accommodate the unique characteristics of contract employees and "cost to company" employees. All existing members were given the option to transfer to the defined contribution plan before 1 July 2003. The actuary report certified that the structure of the assets is appropriate relative to the nature of the liabilities, assuming a smoothed bonus philosophy, and given normal circumstances.

The fund was certified as being in a sound financial condition as at 30 June 2012 by the actuary, Sean Neethling BSC CFP. The valuation disclosed a funding level of 105.3%. The contribution rate payable is 27%, 9% by the members and 18% by the Council. In the case of contract workers the contribution rate change to 7.5% by members.

Cape Joint Retirement Fund

The contribution rate paid by the members (9,0%) and Council (18,0%) is sufficient to fund the benefits accruing from the fund in future. The valuation disclosed an actuarial surplus of R 40.4 million for the Pensioners Account and was funded at 108%, while the Share Account has an investment reserve of (R7.9) million and was funded at 99.9%. The actuary is satisfied the fund in a sound financial position as at 30 June 2012.

Municipal Councillors Pension Fund:

The Municipal Councillors Pension Fund operates as a defined contribution scheme. The contribution rate paid by the members (13,75%) and Council (15,00%) is sufficient to fund the benefits accruing from the fund in the future. The last statutory valuation was conducted as at 30 June 2009 and the actuary declared that the Fund was in a sound financial position.

South African Municipal Workers Union National Provident Fund:

The last actuarial valuation of the fund was performed at 30 June 2008 and certified as being in a financially sound position. The Funding level has remained constant at 100% for the past two valuations like wise the fund Surplus/(Deficit) remains nil. The Fund's assets are sufficient to cover the members' Fund Credits and to provide an acceptable level for the risk benefits reserve as well as the investment smoothing reserve as at 30 June 2008. The Fund is therefore in a sound financial position.

Stellenbosch Municipality

Financial Statements for the year ended 30 June 2014

54. Prior period errors

Statement of Financial Position

	Audited	Prior year adjustment	Restated
Assets			
Current Assets			
Cash and cash equivalents	438,891,571	(1)	438,891,572
Inventories	5,732,642	-	5,732,642
Consumer debtors	71,048,147	-	71,048,147
Receivables from exchange transactions	24,068,272	(145,831)	24,214,103
VAT receivable	10,162,216	996,474	9,165,742
Receivables from non-exchange transactions	47,778,305	(7,295,218)	55,073,523
Current Portion of Long Term Receivables	148,767	-	148,767
	597,829,920	(6,444,576)	604,274,496
Non-Current Assets			
Biological assets that form part of an agricultural activity	11,545,138	-	11,545,138
Investment property	548,042,825	-	548,042,825
Property, plant and equipment	4,106,621,269	6,479,555	4,100,141,714
Intangible assets	1,673,141	-	1,673,141
Heritage assets	504,830	-	504,830
Long term receivables	2,003,461	-	2,003,461
	4,670,390,664	6,479,555	4,663,911,109
Non-current assets held for sale and assets of disposal groups	9,095	-	9,095
Total Assets	5,268,229,679	34,979	5,268,194,700
Liabilities			
Current Liabilities			
Other financial liabilities	5,216,767	-	5,216,767
Operating lease liability	325,495	-	325,495
Payables from exchange transactions	143,655,001	(500,398)	144,155,399
Consumer deposits	10,693,918	-	10,693,918
Employee benefit obligations	6,894,938	-	6,894,938
Unspent conditional grants and receipts	33,384,104	(1,848,901)	35,233,005
Provisions	9,870,510	-	9,870,510
	210,040,733	(2,349,299)	212,390,032
Non-Current Liabilities			
Other financial liabilities	94,658,790	(7,500,000)	102,158,790
Employee benefit obligations	181,983,850	-	181,983,850
Provisions	53,775,146	-	53,775,146
	330,417,786	(7,500,000)	337,917,786
Total Liabilities	540,458,519	(9,849,299)	550,307,818
Net Assets	4,727,771,160	9,884,278	4,717,886,882
Net Assets			
Reserves			
Revaluation reserve	979,984,028	-	979,984,028
Housing development fund	4,857,523	4,857,523	-
Accumulated surplus	3,747,787,077	9,884,223	3,737,902,854
Total Net Assets	4,732,628,628	14,741,746	4,717,886,882

Stellenbosch Municipality

Financial Statements for the year ended 30 June 2014

Corrections of Errors and Changes in Accounting Policy

Receivables from exchange transactions

Receivables from exchange transactions were restated as a result of the correct mapping of refundable hall deposits to Payable from exchange transactions..

VAT Receivable

VAT receivable were restated due to adjustments of prior period accrued income and accrued expenditure. A material portion of the restatement relate to the correct recognition of revenue receivable from Eskom.

Receivables from non-exchange transactions

Receivables from non-exchange transactions were restated as a result of a capital debtor being raised for the claim submitted to Eskom for expenses incurred in there area of service in the preceding financial year.

Property Plant and Equipment

Property, Plant and Equipment were restated as a result of the uncapitalisation of infrastructure within the Eskom area the cost was expensed .

Accumulated Surplus

Accumulated surplus was restated to account for corrections on assets and liabilities

Payables from exchange transactions

This is as a result of prior period journals. (Including the correction of the credit control vote, provision for retention, and the correct mapping of refundable hall deposits to this section)

Unspent conditional grants and receipts

The amounts received from Eskom was for services rendered to them by the municipality. The amounts were only receipted in the 2013/2014, but the work was already completed in May 2013. Therefore a debtor was raised in the 2012/2013 year based on accrual principles.

Housing Development Fund

The HDF no longer disclosed seperatly on the face financial statements and now form part of Accumulated Surplus .

Stellenbosch Municipality

Financial Statements for the year ended 30 June 2014

Statement of Financial Performance

	Audited	Prior year adjustment	Restated
Revenue			
Revenue from exchange transactions			
Service charges	530,935,608	-	530,935,608
Rental of facilities and equipment	13,633,104	-	13,633,104
Interest Earned - Outstanding Debtors	4,380,911	-	4,380,911
Income from agency services	1,280,705	-	1,280,705
Licences and permits	5,002,853	-	5,002,853
Other income	19,376,355	(2,189,449)	21,565,804
Interest received - investment	24,835,054	-	24,835,054
Total revenue from exchange transactions	599,444,590	(2,189,449)	601,634,039
Revenue from non-exchange transactions			
Taxation revenue			
Property rates	203,705,331	-	203,705,331
Property rates - penalties imposed	2,230,127	65,390	2,164,737
Transfer revenue			
Government grants & subsidies	176,917,948	2,299,015	174,618,933
Fines	64,218,168	-	64,218,168
Total revenue from non-exchange transactions	447,071,574	2,364,405	444,707,169
Total revenue	1,046,516,164	174,956	1,046,341,208
Expenditure			
Employee related costs	(243,491,336)	16,407	(243,507,743)
Remuneration of councillors	(12,360,170)	-	(12,360,170)
Contribution to/from provisions	(27,868,764)	-	(27,868,764)
Depreciation and amortisation	(132,588,188)	-	(132,588,188)
Impairment loss/ Reversal of impairments	(963,641)	-	(963,641)
Finance costs	(8,451,161)	-	(8,451,161)
Debt impairment	(53,298,612)	-	(53,298,612)
Collection costs	(778,862)	-	(778,862)
Repairs and maintenance	(57,012,410)	(125,370)	(56,887,040)
Bulk purchases	(255,338,150)	-	(255,338,150)
Contracted services	(13,203,146)	186,277	(13,389,423)
Grants and subsidies paid	(4,742,212)	-	(4,742,212)
General Expenses	(160,277,445)	9,097,311	(169,374,756)
Total expenditure	(970,374,097)	9,174,625	(979,548,722)
Operating surplus	76,142,067	9,349,581	66,792,486
Fair value adjustments	17,031,810	-	17,031,810
Gain on biological assets and agricultural produce	91,298	-	91,298
Inventories: (Write-down)/reversal of write-down to net realisable value	(50,957)	-	(50,957)
	17,072,151	-	17,072,151
Surplus for the year	93,214,218	9,349,581	83,864,637

Stellenbosch Municipality

Financial Statements for the year ended 30 June 2014

Corrections of errors and Changes in Accounting Policy

Other Income

Other income was restated due to Parking revenue being recognised on the net basis. Journals was processed to recognise it on the gross basis ito GRAP 9.

Property rates - Penalties imposed

Council decision to write off building clause penalties, erf 9194 TPARK.

Repairs and Maintenance

Incorrect accruals were raised,

Grants and Subsidies paid

Grants and subsidies restated as a result of DHS incorrectly allocating bridging loan in the DORA and was incorrectly recognised as a Grant instead of a Loan.

General Expenses

General expenditure restated to correct expenditure that should have been accounted for in the prior periods

55. Change in estimate

Property, plant and equipment

The useful life of certain property, plant and equipment was changed due to a conditional assessment performed during the 2013 financial year. The effect of this revision has increased the depreciation charges for the current and future periods by R 1,515,590

56. Decommissioning, restoration and environmental rehabilitation funds

The municipality is a contributor to the following fund(s): Fund 1 and Fund 2.

Fund 1

The nature of the municipality's interest in the fund is as follows:

[state nature]

Restrictions on access to assets in the fund are as follows:

[state restrictions]

57. Assets subject to restrictions

Assets that have been recognised, but which are subject to restrictions, the amount of restriction are as follows:

58. Budget differences

Material differences between budget and actual amounts

All variances greater than 10% as depicted in the Statement of Comparison of Budget and Actual Amounts are explained below.

Revenue

Rev 1	Increase in debtors base amount
Rev 2	Effect use of revenue resources
Rev 3	Increase mainly due the Actuarial Gain received was also more than anticipated.
Rev 4	Investment portfolio grew more than anticipated due to rigorous cashflow management, therefore interest.
Rev 5	Increase payment rate on rates and arrangements resulted in less penalties imposed. Decrease in the rate used to bill interest during the year under review.
Rev 6	Grants and subsidies underspending mainly due to underspending of Housing Development Grant
Rev 7	Traffic fines difference due to correct implementation of GRAP 23

Stellenbosch Municipality

Financial Statements for the year ended 30 June 2014

58. Budget differences (continued)

Expenditure

- Exp 1 Provisions variances due to impairment of traffic fines
- Exp 2 Impairment reversal due to traffic fines.
- Exp 3 Finance Cost decreased as a result of less than anticipated Loans being utilised.
- Exp 4

Changes from the approved budget to the final budget

The changes between the approved and final approved adjustments budget are a consequence of reallocations within the approved budget parameters allowed for by Section 6 of the Budget Implementation and Monitoring Policy as approved by Council.

Stellenbosch Municipality

Financial Statements for the year ended 30 June 2014

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60. Deviations from, and ratification of minor breaches of procurement process

In accordance with Paragraph 4.36 (a) of Supply Chain Management Policy the deviations from, and ratifications of minor breaches of procurement per directive are listed below:

Deviation Number	Date of Abjudication	Supplier	Short description of Goods/ Services Procure	Reason for deviation	Contract/ Order Amount
Municipal Manager					
D/SM: 59/14	14 02 2014	Deloitte	Stellenbosch Municipality appointed Deloitte to manage the Independent Fraud hotline on its behalf for a period ending 30 June 2013. Deloitte continued with the service, as going out to tender would be impractical as the municipality would have to again incur the cost to rebrand everything. A change in service provider at this stage would have an adverse effect on the effectiveness and efficiency of service of independently managing the Fraud hotline. That the payment be made for the expenditure incurred for services rendered during July 2013 to January 2014 and that the services of Deloitte be retained up to and until 30 June 2014	4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 54,720.00
Total Deviations for Municipal Manager:					1
Total expenditure for deviations excluding rates approved - Municipal Manager					R 54,720.00

Community and Protection Services

D/SM: 06/14	15 07 2013	Tasima (Pty) Ltd	Installation of E-natis equipment at Traffic Services.	4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 15,786.72
D/SM: 21/14	20 08 2013	Autotronics Fleet Management	Installation of a driver identification unit.	4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 37,164.00
D/SM: 23/14	27 08 2013	Stellfire Fire Services CC	Servicing of fire extinguishers of the Municipality.	4.36(1)(a)(i) In an emergency	R 156,009.00

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60. Deviations from, and ratification of minor breaches of procurement process

In accordance with Paragraph 4.36 (a) of Supply Chain Management Policy the deviations from, and ratifications of minor breaches of procurement per directive are listed below:

Deviation Number	Date of Abjudication	Supplier	Short description of Goods/ Services Procure	Reason for deviation	Contract/ Order Amount
D/SM: 24/14	30 08 2013	Country Building Suppliers	Fire and flood kits for winter season.	4.36(1)(a)(i) In an emergency	R 181,157.40
D/SM: 26/14	2 09 2013	Altech Alcom Matomo	Supply and delivery of ETSI TETRA two way radio equipment from date of commencement of contract until 31 March 2015	4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 138,330.88
D/SM: 40/14	14 10 2013	Umoya Software (Pty) Ltd	Unemployment Database: Enhancements	4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 26,442.00
D/SM: 45/14	11 11 2013	Special work of Art (Artists performance)	Annual event for the Festival of Lights 07 and 08 December 2013.	4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 56,300.00
D/SM: 46/14	01 11 2013	African Compass Trading 800 CC Franschhoek Farmguard and Courier Service AD Security Trading (Pty) Ltd Procore Security Zintle Security	Security Services at various Municipal buildings and sites.	4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	Rates Approved
D/SM: 48/14	10 12 2013	Burke Cupido Transport CC	Provision of transport and refreshments to commemorate the life of the Late Former President Nelson Mandela at a memorial	4.36.1(a)(v) in any other exceptional case where it is	R 30,800.00

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60. Deviations from, and ratification of minor breaches of procurement process

In accordance with Paragraph 4.36 (a) of Supply Chain Management Policy the deviations from, and ratifications of minor breaches of procurement per directive are listed below:

Deviation Number	Date of Abjudication	Supplier	Short description of Goods/ Services Procure	Reason for deviation	Contract/ Order Amount
D/SM: 76/14	10 12 2013	Sham D's Catering	Use of the Late Former President Nelson Mandela at a memorial event on 11 December 2013 at Cape Town Stadium.	Impractical or impossible to follow the official procurement processes	R 10,800.00
D/SM: 67/14	19 03 2014	Umoya Software (Pty) Ltd	Monthly licence and hosting fee for the unemployment database.	4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 22,572.00
D/SM: 79/14	30 05 2014	Umoya Software (Pty) Ltd	Monthly support and system maintenance costs: Unemployed persons database (UEPD) until 31 August 2014.	4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 15,048.00
D/SM: 80/14	30 05 2014	Klein Libertas Theatre	Formal Quotation process was followed which included not just the performance, but also the development of the script in consultation with municipal service delivery line departments. Extension of Community Education Drama written by Klein Libertas Theatre for the Stellenbosch Informal Settlements used local youth actors; the drama took place in the Langrug Informal Settlement, Bergzicht Taxi Rank and Kayamandi Community. The following informal settlements can also benefit from the programme: Mandela City (Klapmuts), La Rochelle (Klapmuts), Kreefgat (Jamestown), Kreefgat (Idas Valley), Devon Valley, Zone O (Kayamandi) , Ekanini and any other area identified and agreement reached with.	4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 70,800.00
D/SM: 81/14	13 05 2014	AHB Construction	Emergency area cleaning Klapmuts fire. Fire and disaster attended a scene of a fire the afternoon of 05 May 2014 at 18 Antony Street in Klapmuts; where a house, caravan and informal structure were destroyed which affected eleven people.	4.36(1)(a)(i) In an emergency	R 4,900.00

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60. Deviations from, and ratification of minor breaches of procurement process

In accordance with Paragraph 4.36 (a) of Supply Chain Management Policy the deviations from, and ratifications of minor breaches of procurement per directive are listed below:

Deviation Number	Date of Abjudication	Supplier	Short description of Goods/ Services Procure	Reason for deviation	Contract/ Order Amount
D/SM: 86/14	11 06 2014	Gene Louw Traffic College	Training of eight traffic officers for the following courses: i) Examiner of Driving Licenses; and ii) Examiner of Vehicles for the 2014/2015 financial year. The first course commences on 30 June 2014 to 17 September 2014. Grade A - EC & A driving licence(R 10 055.08) and Grade C - EB & A driving licence(R 8 668.18).	4.36(1)(a)(ii) Service available from single provider	Rates Approved
Total Deviations for Community and Protection Services:					14
Total expenditure for deviations excluding rates approved - Community and Protection Services:					R 766,110.00

Engineering Services

D/SM: 01/14	03 07 2013	Itron	Procurement of services of current service provider for a further three (3) months.	4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 1,504,800.00
D/SM: 02/14	04 07 2013	Super Rent	Lease of vehicles for Electrical Services 1 - 31 July 2013.	4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 68,337.30
D/SM: 03/14	05 07 2013	Umhlaba Plant Hire	Hiring of plant and equipment at Stellenbosch landfill site.	4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 54,058.80
D/SM: 05/14	12 07 2013	Water Group Holdings (Pty) Ltd	Process audit and scoping report for the Stellenbosch WWTW.	4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 655,500.00

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60. Deviations from, and ratification of minor breaches of procurement process

In accordance with Paragraph 4.36 (a) of Supply Chain Management Policy the deviations from, and ratifications of minor breaches of procurement per directive are listed below:

Deviation Number	Date of Abjudication	Supplier	Short description of Goods/ Services Procure	Reason for deviation	Contract/ Order Amount
D/SM: 07/14	15 07 2013	Pholo-Ka Hola	Operations and maintenance of communal ablution facilities at Langrug and Mooiwater informal settlement.	4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 119,700.00
D/SM: 08/14	24 07 2013	Asphalt Impressions (Pty) Ltd	Painting of the green cycle lanes along Merriman and Cluver.	4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 59,408.82
D/SM: 09/14	24 07 2013	AAD (Pty) Ltd	Increased statutory License fees for the procurement of vehicles and equipment on Drakenstein Municipality Tender CES 34/2011.	4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 7,827.00
D/SM: 10/14	24 07 2013	ABB	Installation and commissioning of new 11kV panels - Marais Park, Karendal and Hofman substations	4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 205,200.00
D/SM: 12/14	30 07 2013	D P Truckhire	Collection of Municipal waste from Franschhoek and surrounding areas and hire of water tanker.	4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 84,496.80
D/SM: 13/14	30 07 2013	Genadendal Jackies Bazaar	Transport of containerised waste from Franschhoek and Klapmuts	4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 147,464.02

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60. Deviations from, and ratification of minor breaches of procurement process

In accordance with Paragraph 4.36 (a) of Supply Chain Management Policy the deviations from, and ratifications of minor breaches of procurement per directive are listed below:

Deviation Number	Date of Abjudication	Supplier	Short description of Goods/ Services Procure	Reason for deviation	Contract/ Order Amount
D/SM: 14/14	30 07 2013	Ubunye Logistics	Collection of Municipal waste for waste categorisation study.	4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 40,755.46
D/SM: 15/14	30 07 2013	GO2 Plant Hire	Hiring of refuse compactor.	4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 103,420.80
D/SM: 16/14	01 08 2013	GM Waste	Management of Municipal landfill site.	4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 65,000.00
D/SM: 19/14	07 08 2013	Super Rent	Lease of vehicles for Electrical Services 1 August until 30 September 2013.	4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 68,337.30
D/SM: 25/14	02 09 2013	L H Martisnussen	Rewind 7500kVA FEC transformer.	4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 1,705,751.22
D/SM: 30/14	12 09 2013	Exeo Khokela Civil Engineering	Appointment of contractor for the construction of a new bridge structure at the landfill site.	4.36(1)(a)(i) In an emergency	R 854,300.04

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60. Deviations from, and ratification of minor breaches of procurement process

In accordance with Paragraph 4.36 (a) of Supply Chain Management Policy the deviations from, and ratifications of minor breaches of procurement per directive are listed below:

Deviation Number	Date of Abjudication	Supplier	Short description of Goods/ Services Procure	Reason for deviation	Contract/ Order Amount
D/SM: 32/14	16 09 2013	Adenco Construction (Pty) Ltd	Kayamandi zone 0 and part of zone F LV network fire damage	4.36(1)(a)(ii) Service available from single provider. 4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 1,435,470.79
D/SM: 34/14	02 10 2013	Itron	Procurement of services of current service provider for a further three (3) months.	4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 1,504,800.00
D/SM: 36/14	07 10 2013	Super Rent	Lease of vehicles for electrical services - 01 - 31 October 2013.	4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 74,601.60
D/SM: 37/14	07 10 2013	Pholo-Ka-Hola	Operations and maintenance of communal ablution facilities at Langrug and Mooiwater informal settlement.	4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 140,000.00
D/SM: 38/14	10 10 2013	City of Cape Town	For the disposal of Municipal solid waste at City of Cape Town, Bellville disposal facilities.	4.36(1)(a)(ii) Service available from single provider. 4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	Estimated amount of R1 million per month
D/SM: 39/14	14 10 2013	G W Trautmann	Operation and maintenance of Stellenbosch Wastewater Treatment Works De-Watering Facility.	4.36(1)(a)(i) In an emergency	Rates approved

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60. Deviations from, and ratification of minor breaches of procurement process

In accordance with Paragraph 4.36 (a) of Supply Chain Management Policy the deviations from, and ratifications of minor breaches of procurement per directive are listed below:

Deviation Number	Date of Abjudication	Supplier	Short description of Goods/ Services Procure	Reason for deviation	Contract/ Order Amount
D/SM: 41/14	11 10 2013	Interwaste Environmental Solutions	Management of Stellenbosch Landfill site for a period of up to 6 months	4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 2,701,635.94
D/SM: 42/14	11 10 2013	Water Group Holdings (Pty) Ltd	Stellenbosch Wastewater Treatment Works (WWTW) - Appointment of a service provider to assist in and facilitate the critical actions as per the W2RAP of 19 September 2013 and finalisation of W2RAP of all Stellenbosch WWTW's.	4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 1,083,000.00
D/SM: 43/14	31 10 2013	Super Rent	Lease of vehicles for electrical services - 01 - 30 November 2013.	4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 74,624.40
D/SM: 44/14	06 11 2013	CT Lab (Pty) Ltd	Vectograph and Provograph annual web hosting.	4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 28,728.00
D/SM: 50/14	13 12 2013	D.P Truckhire	Door to door collection of solid waste in Franschhoek, Groendal, Wemmershoek and La Motte.	4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 54,150.00
D/SM: 53/14	18 12 2013	Rhotech Security	Installation of alarm system at Kayamandi substation.	4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 4,617.00

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60. Deviations from, and ratification of minor breaches of procurement process

In accordance with Paragraph 4.36 (a) of Supply Chain Management Policy the deviations from, and ratifications of minor breaches of procurement per directive are listed below:

Deviation Number	Date of Abjudication	Supplier	Short description of Goods/ Services Procure	Reason for deviation	Contract/ Order Amount
D/SM: 54/14	12 12 2013	G.W Trautmann	Operation and Maintenance of Stellenbosch Wastewater Treatment Works De-Watering Facility.	4.36(1)(a)(i) In an emergency	R 228,000.00
D/SM: 55/14	13 12 2013	Itron	Procurement of services of current service provider for a further six (6) months.	4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 4,001,400.00
D/SM: 56/14	30 01 2014	Maxal Projects	Unblock valves on chlorine manifolds and repair leak on chlorine dosing line at Idas Valley filtration plant and Paradyskloof WTW.	4.36(1)(a)(i) In an emergency	R 2,354.10
D/SM: 57/14	30 01 2014	Maxal Projects	Replacement of the Milton Roy chemical injection pump at Franschhoek Water Treatment Works. Maxal Projects CC is the authorized agent for the supply of Wallace & Tiernan and Milton Roy Pumps in the Western Cape.	4.36(1)(a)(i) In an emergency	R 17,707.62
D/SM: 60/14	17 02 2014	Adenco Construction (Pty) Ltd	Service provider Adenco Construction (Pty) Ltd was appointment to repair and restore the low voltage overhead line and cables to Papegaaiberg Tower which were vandalised and the cables from the end of the line to the tower distribution box stolen.	4.36(1)(a)(i) In an emergency	R 42,687.30
D/SM: 61/14	17 02 2014	Maxal Projects (Pty) Ltd	Repairs to chlorine dosing equipment at nine (9) chlorine booster stations namely: Paradyskloof Chlorine 1, Paradyskloof 2, Lanquedoc Chlorine, La Motte Chlorine, Klappmuts Chlorine, Rosendal Chlorine, Idas Valley Chlorine, Welgelegen Chlorine and Papegaaiberg Chlorine; as they do not comply with the standard requirement (SANS 241) by Department of water affairs.	4.36(1)(a)(ii) Service available from single provider	R 268,104.29
D/SM: 63/14	10 03 2014	Alco Enterprises (Pty) Ltd	Hiring of a generator; the generator positioned in the Franschhoek mountains broke down, this power failure resulted in water not being pumped from the Du Toit's Kloof water reservoirs situation in Franschhoek community.	4.36(1)(a)(i) In an emergency	R 57,807.23

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60. Deviations from, and ratification of minor breaches of procurement process

In accordance with Paragraph 4.36 (a) of Supply Chain Management Policy the deviations from, and ratifications of minor breaches of procurement per directive are listed below:

Deviation Number	Date of Abjudication	Supplier	Short description of Goods/ Services Procure	Reason for deviation	Contract/ Order Amount
D/SM: 64/14	10 03 2014	Gordian Fence	Emergency repairs to the electric fence at Klappmuts pump station 2. Klappmuts Pump station was vandalised the gate, electric fence, cable and manhole cover lock bar were damaged.	4.36(1)(a)(i) In an emergency	R 7,959.06
D/SM: 65/14	13 03 2014	Leading Edge 70 CC	Final lime feeder motor broke down at Paradyskloof Water Treatment Works; emergency repairs to the final lime feeder which is used for the process of pH correction to make the water safe for human consumption.	4.36(1)(a)(i) In an emergency	R 8,464.50
D/SM: 66/14	17 03 2014	Dynamic Toner Solutions	Solid Waste Management hosted a waste management strategy going forward communicated to the public and stakeholders.	4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 29,500.00
D/SM: 69/14	26 03 2014	Alco Enterprises (Pty) Ltd	Hiring of a generator; the generator positioned in the Franschhoek mountains broke down, this power failure resulted in water not being pumped from the Du Toit's Kloof water reservoirs situation in Franschhoek community. (For two months March and April 2014)	4.36(1)(a)(i) In an emergency	R 115,614.46
D/SM: 70/14	27 03 2014	Interwaste Environmental Solutions	Extension of appointment for the management of the landfill site.	4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 1,335,479.22
D/SM: 72/14	01 04 2014	Three Go Konstruksie	Emergency repairs to the vandalized Uniepark and Kylemore Nr.2 reservoirs. Due to the health risk and to avoid further vandalism, the reservoir roof needed to be repaired and access needed to be secured as a matter of urgency. The reservoirs form part of the daily portable water supply to the community of WC024 area.	4.36(1)(a)(i) In an emergency	R 33,190.00

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60. Deviations from, and ratification of minor breaches of procurement process

In accordance with Paragraph 4.36 (a) of Supply Chain Management Policy the deviations from, and ratifications of minor breaches of procurement per directive are listed below:

Deviation Number	Date of Abjudication	Supplier	Short description of Goods/ Services Procure	Reason for deviation	Contract/ Order Amount
D/SM: 73/14	01 04 2014	Anwin Pump Services	Emergency repairs to the 6" diesel pump at the Corobric pump station. Numerous complaints were received for that area as the sewer was pushing back into the sewer network causing major blockages in the Plakenberg industrial area. This resulted in sewage spills, subsequent potential health risks and environmental pollution. The pump station must be operational at all times as it does not only service the Plankenburg Industrial area but the Ekanini area as well.	4.36(1)(a)(i) In an emergency	R 8,059.80
D/SM: 74/14	01 04 2014	Schweitzer Engineering Laboratories (SEL)	Upgrade of communication software on Schweitzer Engineering Laboratories (SEL) relays.	4.36(1)(a)(ii) Service available from single provider	R 10,032.00
D/SM: 75/14	16 04 2014	IMQS Software (Pty) Ltd	Appointment of IMQS as single provider to roll-out the existing Project Control System, a tool utilized by the Directorate Engineering Services to plan, manage and report on capital projects, to the rest of the Municipality and to pay the Annual license software maintenance agreement for active IMQS modules on a daily basis by the Engineers.	4.36(1)(a)(ii) Service available from single provider	R 643,120.74
D/SM: 76/14	15 04 2014	Syntell (Pty) Ltd	Implementation of a traffic signal remote management system to ensure a continuous traffic flow on all the roads within the jurisdiction of the WC024.	4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 261,200.00
D/SM: 77/14	08 05 2014	Ithuba Industries	Purchase of pipe fittings. Due to breakage of a water pipe in Klamputs the municipality had to repair the pipe as a case of emergency to ensure water supply to the community of Klamputs	4.36(1)(a)(i) In an emergency	R 5,868.72

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60. Deviations from, and ratification of minor breaches of procurement process

In accordance with Paragraph 4.36 (a) of Supply Chain Management Policy the deviations from, and ratifications of minor breaches of procurement per directive are listed below:

Deviation Number	Date of Abjudication	Supplier	Short description of Goods/ Services Procure	Reason for deviation	Contract/ Order Amount
D/SM: 83/14	11 06 2014	Jantech CC	Process controllers working at the Water and Waste Water Treatment Works must be grandparented according to the proposed regulation 17 of the Water Act to be able to comply with the Green and Blue Drop Regulation. Process controllers working for WWTW for more than 10 years with qualifications lower than a grade 8 must be subjected to grandparenting to be registered as a process controller on the BDS and GDS. The grandparenting assessments will ensure that all process controllers employed at Stellenbosch Municipality are compliant.	4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 49,270.00
D/SM: 84/14	11 06 2014	Momar	Over the weekend of 24 and 25 May 2014 a member of the public discharged used motor oil into the sewer system which resulted in the oil accumulating in the pump sump of Jamestown pump station. The oil caused the float level switches and ultrasonic to malfunction which prevented the pumps to start up. Most of the oil was removed that accumulated in the sump by means of a honey sucker pump truck but there are still some oil left in the sump that could not be removed. The remaining oil must be removed with chemicals.	4.36(1)(a)(i) In an emergency	R 7,039.00
D/SM: 88/14	17 06 2014	Aurecon South Africa (Pty) Ltd	Prior to the approval of this deviation; this deviation was rejected on 26 May 2014. An internal meeting took place on the 17th June 2014 to reconsider the rejection and further motivations were given; for the execution of routine, major dam safety inspections, reporting to DWA and identified rehabilitation (Idas Valley Dams). Therefore a portion of the deviation not approved in May was approved in June.	4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 37,437.60

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60. Deviations from, and ratification of minor breaches of procurement process

In accordance with Paragraph 4.36 (a) of Supply Chain Management Policy the deviations from, and ratifications of minor breaches of procurement per directive are listed below:

Deviation Number	Date of Abjudication	Supplier	Short description of Goods/ Services Procure	Reason for deviation	Contract/ Order Amount
D/SM: 89/14	18 06 2014	Massamatic	Tender B/SM 31/13 for the installation of the weighbridge and equipment was awarded in the previous financial year 2012/13 to Massamatic. The payment of R 29 070.00 (Vat Incl.) for the cameras had to be held back until the cameras were delivered, the department confirmed that the cameras were delivered and installed.	4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 29,070.00
D/SM: 90/14	18 06 2014	SSE Cape	The upgrade of the current SSE telemetry system which will allow for immediate fault notification via sms. The notification and identification of faults will be faster resulting in improved responsiveness to faults at the pump stations. SSE was responsible for the upgrading of the telemetry system of the pump station and they have the necessary experience, equipment and skills to upgrade the currently telemetry system previously installed by them.	4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 111,302.76
D/SM: 91/14	13 06 2014	Massamatic	Massamatic were appointed to assess the damages to weighbridge at Stellenbosch landfill site after it was struck by lightning during the week of 2 - 6 June 2014. The UPS and instruments were damaged as a result of the lightning, there were no accurate readings of refuse entering the landfill site which had a negative impact on the revenue from the landfill site. Furthermore a side rail was knocked down by a vehicle which also needed to be repaired as it posed a safety risk.	4.36(1)(a)(i) In an emergency	R 30,310.32
D/SM: 92/14	30 06 2014	Pholo-Ka-Hola Trading and General Projects CC	Operations and maintenance of communal ablution facilities at Langrug and Mooiwater informal settlement. The cost entails workers wages, chemicals, tools and equipment needed to do daily cleaning of these communal ablutions and minor plumbing repairs. The service is required for one month from 1 July 2014 31 July 2014.	4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 39,990.00

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60. Deviations from, and ratification of minor breaches of procurement process

In accordance with Paragraph 4.36 (a) of Supply Chain Management Policy the deviations from, and ratifications of minor breaches of procurement per directive are listed below:

Deviation Number	Date of Abjudication	Supplier	Short description of Goods/ Services Procure	Reason for deviation	Contract/ Order Amount
D/SM: 93/14	30 06 2014	Bazamile Trading CC	Operations and maintenance of communal ablution facilities at Kayamandi informal settlement. The cost entails workers wages, chemicals, tools and equipment needed to do daily cleaning of these communal ablutions and minor plumbing repairs. The service is required for one month from 1 July 2014 31 July 2014.	4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 119,153.06
D/SM: 94/14	30 06 2014	Interwaste Environmental Solutions	Extension of appointment of Interwaste Environmental Solutions for the management of Stellenbosch Landfill site for a period until 31 August 2014.	4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 890,319.48
D/SM: 95/14	30 06 2014	Alco Enterprises (Pty) Ltd t/a Mobile Electric and Plumbing	Repairs of the faulty main power supply at the Vlotenburg pump station. Vlotenburg pump station experienced a power failure. The pumps malfunctioned and caused the overflow of raw sewage into the Digteby river. Upon testing the pumps it was found that the main power supply to the pump station was faulty and one of the phases was not there. Mobile Electric found that the red phase line tap on the overhead power supply line was faulty and they replaced it with a new one.	4.36(1)(a)(i) In an emergency	R 3,469.88
D/SM: 96/14	30 06 2014	Black Arc Electrical CC	Replacement of faulty contactors and ultrasonic controller at Lanquedoc pump station. Lanquedoc pump station had a power failure and the main power supply tripped continuously due to moisture in the contactors. Upon investigation to the cause of the power failures, it was found that the contactors at the sump were sized for 22kW motors and not for the 48kW motors. Black Arc Electrical CC replaced the contactors and the power supply was restored.	4.36(1)(a)(i) In an emergency	R 37,677.00
Total Deviations for Engineering Services:					57
Total expenditure for deviations excluding rates approved - Engineering Services:					R 21,277,573.43

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60. Deviations from, and ratification of minor breaches of procurement process

In accordance with Paragraph 4.36 (a) of Supply Chain Management Policy the deviations from, and ratifications of minor breaches of procurement per directive are listed below:

Deviation Number	Date of Abjudication	Supplier	Short description of Goods/ Services Procure	Reason for deviation	Contract/ Order Amount
Financial Services					
D/SM: 28/14	10 09 2013	Total South Africa (Pty) Ltd	Supplier of petrol and diesel for the shorter period of: actual date of commencement of the fleet management system or twelve months ending June 2014.	4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	Amount will depend on the actual usage of vehicles per department.
D/SM: 33/14	30 09 2013	AON South Africa (Pty) Ltd	Extension of insurance contract for a period of six months ending 31 March 2014.	4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 1,269,964.00
D/SM: 58/14	30 01 2014	ABC Services CC	Service provider to assist the Municipality in the valuation processes. Extension of services of financial system already implemented.	4.36(1)(a)(ii) Service available from single provider	R 290,000.00
D/SM: 71/14	31 03 2014	AON South Africa (Pty) Ltd	Extension of insurance contract with AON South Africa (Pty) Ltd for three months ending 30 June 2014.	4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 660,715.63
D/SM: 87/14	01 04 2014	Mubesko Africa CC	Training on Accounting Standards - Mubesko African (Municipal Business Consultants) presented the workshop from 18-20 June 2014 the following aspects were covered: i) The 2014 reporting framework in terms of Directive 5; ii) An overview of all the latest GRAP Standards that are approved and effective as well as our latest Accounting Policies incorporating these changes; iii) Key audit findings during the past year - Practical examples of problem areas for the audit file; iv) Clarification on contentious items since previous audits and FAQ's; v) Latest developments surrounding SCOAs; and vi) Preparation for the 30 June 2014 year-end.	4.36(1)(a)(ii) Service available from single provider	R 13,680.00

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60. Deviations from, and ratification of minor breaches of procurement process

In accordance with Paragraph 4.36 (a) of Supply Chain Management Policy the deviations from, and ratifications of minor breaches of procurement per directive are listed below:

Deviation Number	Date of Abjudication	Supplier	Short description of Goods/ Services Procure	Reason for deviation	Contract/ Order Amount
D/SM: 97/14	30 06 2014	AON South Africa (Pty) Ltd	Extension of insurance contract with AON South Africa (Pty) Ltd from 1 July 2014 on a month to month basis till such time that an objection received on the awarding of the insurance tender is considered and resolved.	4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 220,565.98
Total Deviations Financial Services:					6
Total expenditure for deviations excluding rates approved - Financial Services:					R 2,454,925.61

Human Settlements and Property Management

D/SM: 20/14	08 08 2013	Jubilee Projects (Pty) Ltd	Provision of professional resources to implement the access to basic services programme within Stellenbosch Municipality.	4.32. Procurement of goods and services on contracts secured by other organs of state.	R 930,497.15
D/SM: 27/14	10 09 2013	Adam's Roofing Contractors	Appointment of service provider for additional roof repairs of Hoffman Street No.1.	4.32. Procurement of goods and services on contracts secured by other organs of state.	R 7,090.80
D/SM: 29/14	11 09 2013	The Department Music of Stellenbosch University	Unveiling of the Nelson Mandela statue.	4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 6,500.00
D/SM: 31/14	12 09 2013	SBI Properties	Occupation Certificates To 161 Subsidized Houses At The Steps And Orlean Lounge, Cloeteville.	4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 183,172.92
D/SM: 35/14	8 10 2013	Community Organisation Resource Centre (CORC)	Memorandum of understanding between Stellenbosch Municipality and Community Organisation Resource Centre (CORC).	4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 684,000.00

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60. Deviations from, and ratification of minor breaches of procurement process

In accordance with Paragraph 4.36 (a) of Supply Chain Management Policy the deviations from, and ratifications of minor breaches of procurement per directive are listed below:

Deviation Number	Date of Abjudication	Supplier	Short description of Goods/ Services Procure	Reason for deviation	Contract/ Order Amount
D/SM: 51/14	13 12 2013	David Hellig and Abrahamse	Appointment of a land surveyor (Langrug).	4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 13,140.00
D/SM: 62/14	01 03 2014	AHB Construction	Two (2) houses and four (4) informal settlements were gutted in fire on Wednesday, 19 February 2014, the department were instructed to assist clean up with the building materials and chemical toilets.	4.36(1)(a)(i) In an emergency	R 11,000.00
D/SM: 82/14	03 06 2014	RRR Civils	Appointment of RRR Civils to repair the main water pipe at Stellenbosch Admin Building, as water was surfacing in the passage between De Witt Huis and ABSA building.	4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 24,327.60
Total Deviations Human Settlements and Property Management:					8
Total expenditure for deviations excluding rates approved - Human Settlements and Property Management:					R 1,859,736.47

Planning and Economic Development

D/SM: 22/14	16 08 2013	IMQS (Pty) Ltd	The expansion of an existing integrated Municipal infrastructure management system (IMQS) to include the land use management information system module.	4.36(1)(a)(ii) Service available from single provider. 4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 730,580.40
D/SM: 52/14	13 12 2013	University of Stellenbosch	Appointment of University of Stellenbosch in terms of Memorandum of understanding (MOU) between University and Municipality for the drafting of the WC024 Spatial Development Framework (WC024 SDF).	4.36(1)(a)(ii) Service available from single provider	R 977,208.00
D/SM: 78/14	01 04 2014	IMQS	Updating of an existing GIS system, IMQS Land Use Management Information System module (LUMIS)	4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 137,280.00

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60. Deviations from, and ratification of minor breaches of procurement process

In accordance with Paragraph 4.36 (a) of Supply Chain Management Policy the deviations from, and ratifications of minor breaches of procurement per directive are listed below:

Deviation Number	Date of Abjudication	Supplier	Short description of Goods/ Services Procure	Reason for deviation	Contract/ Order Amount
Total Deviations for Planning and Economic Development:					3
Total expenditure for deviations excluding rates approved - Planning and Economic Development:					R 1,845,071.40

Strategic and Corporate Services

D/SM: 11/14	02 07 2013	Neotel (Pty) Ltd	Additional voice trunks.	4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 11,901.60
D/SM: 04/14	11 07 2013	Ignite Advisory Services (Pty) Ltd	Electronic contract management register.	4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 74,670.00
D/SM: 17/14	01 08 2013	Ignite Advisory Services (Pty) Ltd	Electronic compliance management system for 12 months.	4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 133,380.00
D/SM: 18/14	05 08 2013	Business Engineering	Collaborator foundation system support agreement until 30 06 2014.	4.36(1)(a)(i) In an emergency	R 425,899.44
D/SM: 47/14	10 12 2013	Ignite Advisory Services (Pty) Ltd	Performance Management System.	4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 250,309.80
D/SM: 49/14	12 12 2013	Business Engineering	Extend the service of Business Engineering to provide for a SMS service response to request for payment.	4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 17,510.40

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60. Deviations from, and ratification of minor breaches of procurement process

In accordance with Paragraph 4.36 (a) of Supply Chain Management Policy the deviations from, and ratifications of minor breaches of procurement per directive are listed below:

Deviation Number	Date of Abjudication	Supplier	Short description of Goods/ Services Procure	Reason for deviation	Contract/ Order Amount
D/SM: 68/14	20 03 2014	Professor Halton Cheadle	The Council has determined in its resolution of its 17th meeting of 16 January 2014 that the misconduct of the Director: Engineering Services and that of the Director: Strategic and Corporate Services is serious and that the Municipal Manager be commissioned to appoint an external Presiding Officer.	4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 63,000.00
D/SM: 85/14	09 06 2014	Ignite Advisory Services (Pty) Ltd	Performance Management System that complies with the section 38 of the Municipal systems Act 32 of 2000. The Provincial Government of the Western Cape made available the infrastructure of the Performance Management System to municipality without capacity to do so at a cost of R 368 077.50. The services shall commence from 1 July 2014 and terminate on 30 June 2015.	4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 438,968.40
Total Deviations for Strategic and Corporate Services:					8
Total expenditure for deviations excluding rates approved - Strategic and Corporate Services					R 1,415,647.64

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61. Certificate of Emergencies

In accordance with Paragraph 4.36.4 of Supply Chain Management Policy the certificate of emergencies per directive are listed below:

Date of Adjudication	Supplier	Contract/ Order Amount	Short Description of Goods/ Services Procured	Reason for deviation
Engineering Services				
29 06 2013	Kai-Ma Hydraulics (Pty) Ltd	R 15,390.00	Hiring of refuse compactor.	4.36.4 Certificate of Emergency
08 08 2013	I Bester Staal BK	R 44,710.80	Replace substation doors.	4.36.4 Certificate of Emergency
23 08 2013	LG Tow-in	R 4,369.62	Tow-in of vehicle (CL 22542 -Clutch failure).	4.36.4 Certificate of Emergency
26 08 2013	Ian Dickie	R 13,138.50	Hiring of 6 inch mobile pump.	4.36.4 Certificate of Emergency
28 08 2013	LG Tow-in	R 5,555.22	Recover truck (CL 22542)stuck in mud at Eaglevlei restaurant, Klapmuts.	4.36.4 Certificate of Emergency
30 08 2013	Leading Edge 70 CC	R 11,109.07	Enclosure of vandalised chlorine station at Cloeteville reservoir.	4.36.4 Certificate of Emergency
30 09 2013	Anwin Pump Services	R 7,529.70	Deliver and supply "6" mobile pump, suction and delivery hoses (Digteby pump station).	4.36.4 Certificate of Emergency
30 09 2013	I Bester Staal BK	R 70,509.00	Upgrade wire fence at Cloeteville substation.	4.36.4 Certificate of Emergency
01 10 2013	Immex Waste Management CC	R 7,529.70	Supply two vacuum suction tankers for the pump and transportation of sewer waste at the Jamestown pump station.	4.36.4 Certificate of Emergency
01 10 2013	Gordian fence	R 10,236.06	Emergency repairs to damaged perimeter fence.	4.36.4 Certificate of Emergency
03 10 2013	Carp Civils	R 49,616.22	Repair to collapsed main sewer in R304, Khayamandi, Stellenbosch.	4.36.4 Certificate of Emergency
03 10 2013	Exeo Khokela Civil Engineering	R 241,827.06	Repair to bulk water supply at Idas Valley dams.	4.36.4 Certificate of Emergency
03 10 2013	Leading Edge 70 CC	R 141,930.00		
31 10 2013	GO2 Plant Hire	R 23,392.80	Hiring of a compactor.	4.36.4 Certificate of Emergency
22 10 2013	Immex Waste Management CC	R 5,095.80	Supply of road tanker to empty Werda pump station.	4.36.4 Certificate of Emergency
04 11 2013	GO2 Plant Hire	R 40,014.00	Hiring of refuse compactor.	4.36.4 Certificate of Emergency
12 11 2013	Jetvac South Africa	R 12,557.96	Supply And Fit Mechanical Seal And Float Assembly To CI55545 As Per Quote	4.36.4 Certificate of Emergency
19 11 2013	D.P Truckhire	R 2,508.00	Hiring of truck and resources for recycling.	4.36.4 Certificate of Emergency
03 12 2013	Hidro-Tech Systems (Pty) Ltd	R 3,591.00	Hidrotech call-out to Pniel pumpstation.	4.36.4 Certificate of Emergency
11 12 2013	D.P Truckhire	R 4,446.00	Hiring of two Trucks and resources for recycling.	4.36.4 Certificate of Emergency
12 12 2013	Exeo Khokela Civil Engineering	R 222,563.34	Emergency Repairs To Du Toit River Pump Station	4.36.4 Certificate of Emergency
03 01 2014	Go2 Plant Hire	R 8,002.80	Hiring of a refuse compactor for 10 days due to breakage that occurred on one of the Municipal compactors CL 45835.	4.36.4 Certificate of Emergency
03 01 2014	LG Tow-In Services	R 3,638.88	Tow-in of vehicle CL 22542 as the engine ceased and the vehicle was stranded on the R44.	4.36.4 Certificate of Emergency
10 01 2014	DP Truckhire	R 7,387.20	Hiring of a Digger loader for cleaning up of illegal dumping and demolishing of Franschoek drop-offs as the initial construction of these drop-offs were done in a non-compliant manner as no public participation processes were followed.	4.36.4 Certificate of Emergency
10 01 2014	Mlungelo Lawrence Transport	R 36,844.80	Hiring of a digger loader and tipper truck for cleaning of three illegal dumping sites being used at Bergkelder, Plakenberg and the site next to Stellenbosch landfill site.	4.36.4 Certificate of Emergency
14 02 2014	Johnson Crane Hire (Pty) Ltd	R 20,314.80	Breakdown of TLB incurred mechanical damages to its hydraulic sytem while carrying out works in Kayamandi.	4.36.4 Certificate of Emergency
Total Emergency certificates for Engineering Services:		26		
Total Value amount:		R 1,013,808.33		

Stellenbosch Municipality

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61. Certificate of Emergencies

In accordance with Paragraph 4.36.4 of Supply Chain Management Policy the certificate of emergencies per directive are listed below:

Date of Adjudication	Supplier	Contract/ Order Amount	Short Description of Goods/ Services Procured	Reason for deviation
Community and Protection Services				
01 07 2013	African Compass Trading 800 CC	R 30,998.45	Private security at Traffic Services during renovation process.	4.36.4 Certificate of Emergency
05 07 2013	Shine The Way 496 CC	R 28,728.00	Digging of graves.	4.36.4 Certificate of Emergency
07 07 2013	Maqeba Investment Enterprise Security	R 8,820.00	Private security at various sites.	4.36.4 Certificate of Emergency
	African Compass Trading 800 CC	R 80,369.50		
	Masiqhame Security Trading 1533 CC	R 15,960.00		
	Roman Security	R 64,780.00		
09 07 2013	African Compass Trading 800 CC	R 4,799.76	Private security at various sites.	4.36.4 Certificate of Emergency
	Maqeba Investment Enterprise Security	R 6,300.00		
15 07 2013	Maqeba Investment Enterprise Security	R 24,990.00	Private security at various sites.	4.36.4 Certificate of Emergency
	African Compass Trading 800 CC	R 107,922.90		
	Masiqhame Security Trading 1533 CC	R 19,380.00		
	Roman Security	R 35,680.01		
03 09 2013	Byers and Associates Security Services	R 11,383.00	Security service at 1 Hoffman Street, Stellenbosch.	4.36.4 Certificate of Emergency
06 09 2013	African Compass Trading 800 CC	R 19,647.82	Private security at various sites.	4.36.4 Certificate of Emergency
	Franschhoek Farmguard and Courier Services	R 36,288.00		
	AD Security Trading (Pty) Ltd	R 16,720.00		
	Masiqhame Security Trading 1533 CC	R 16,720.00		
	Roman Security	R 2,417.10		
10 12 2013	Burke Cupido Transport	R 2,200.00	Transport of community to festival of lights.	4.36.4 Certificate of Emergency
24 02 2014	Kilotreads	R 5,266.80	Emergency replacement of tyre to Fire Tender M/p6 - CL 32741.	4.36.4 Certificate of Emergency
Total Emergency certificates for Community and Protection Services:		9		
Total Value amount:		R 539,380.34		

Human Settlement and Property Management

03 07 2013	Inqubela Cleaning and Projects CC	R 44,800.00	Demolishing of structures at zone- and TRA 1 Kayamandi.	4.36.4 Certificate of Emergency
24 07 2013	Sanitech	R 18,468.00	Chemical toilets for the various informal settlements in Stellenbosch.	4.36.4 Certificate of Emergency
31 07 2013	Surevac Logistics	R 9,690.00	Chemical toilets and bucket set service at Blaauwklippen.	4.36.4 Certificate of Emergency
29 08 2013	Eikestad Brake and Clutch	R 6,150.00	Urgent repairs to vehicle CL 3577	4.36.4 Certificate of Emergency
30 08 2013	Surevac Logistics	R 9,690.00	Chemical toilets and bucket set service at Blaauwklippen.	4.36.4 Certificate of Emergency
11 09 2013	Jones John Jerome	R 8,000.00	Water leakage in bathroom at Monte Christo No.4, Rhodes Street Flats.	4.36.4 Certificate of Emergency
16 09 2013	Gateway Metalworks CC	R 432,088.50	Supply and installation of concrete palisade fencing.	4.36.4 Certificate of Emergency
26 09 2013	John Wenn	R 2,500.00	Repair of sewer pipe at Monte Christo No. 5, Rhode Street flats.	4.36.4 Certificate of Emergency
30 09 2013	Surevac Logistics	R 10,488.00	Chemical toilets and bucket set service at Blaauwklippen.	4.36.4 Certificate of Emergency
01 10 2013	Boland Toilet Dienste	R 39,526.86	Chemical toilets for the various informal settlements in Stellenbosch.	4.36.4 Certificate of Emergency
07 10 2013	Jones John Jerome	R 3,100.00	Repair of broken water pipe at Phyllaria 610, Lapland flats.	4.36.4 Certificate of Emergency
10 10 2013	Gail Jones	R 3,500.00	Repair of blocked sewer pipe at Rhode Street (Caretakers office).	4.36.4 Certificate of Emergency
31 10 2013	Boland Toilet Dienste	R 39,526.84	Chemical toilets for the various informal settlements in Stellenbosch.	4.36.4 Certificate of Emergency
04 11 2013	John Wenn	R 7,600.00	Repair and replacement of geyser at Urban Greening, Beltana.	4.36.4 Certificate of Emergency
19 11 2013	RRR Civils	R 15,754.80	Repairing of main water supply at Phyllaria flats	4.36.4 Certificate of Emergency
21 11 2013	Jones John Jerome	R 5,150.00	Repair of leaking water pipe at Phyllaria 310, Lapland flats.	4.36.4 Certificate of Emergency

Stellenbosch Municipality

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61. Certificate of Emergencies

In accordance with Paragraph 4.36.4 of Supply Chain Management Policy the certificate of emergencies per directive are listed below:

Date of Adjudication	Supplier	Contract/ Order Amount	Short Description of Goods/ Services Procured	Reason for deviation
10 12 2013	Power Construction	R 61,560.00	Emergency Certificate For Tra Kayamandi Backfill Of Units Damaged By Storm	4.36.4 Certificate of Emergency
02 12 2013	Boland Toilet Dienste	R 19,763.42	Chemical toilets for the various informal settlements in Stellenbosch.	4.36.4 Certificate of Emergency
03 01 2014	Boland Toilets Ltd	R 39,526.84	Chemical toilets to various informal settlements.	4.36.4 Certificate of Emergency
Total Emergency certificates for Human Settlements and Property Management:		19		
Total Value amount:		R 776,902.26		
Strategic and Corporate Services				
9 9 2013	Datacentrix	R 2,371.20	Virtual system failure.	4.36.4 Certificate of Emergency
9 9 2013	Quint Meyer Builders t/a Restige Projects	R 3,820.00	Network failure Beltana.	4.36.4 Certificate of Emergency
9 9 2013	Quint Meyer Builders t/a Restige Projects	R 6,575.00	Wireless network move.	4.36.4 Certificate of Emergency
29 10 2013	Nashua Communication	R 23,484.00	Siemens telephone system (PABX).	4.36.4 Certificate of Emergency
Total Emergency certificates for Strategic and Corporate Services:		4		
Total Value amount:		R 36,254.20		
Total Emergency Certificates 1 July 2013 to 30 June 2014:		222595.34		
Total Value amount for Emergency Certificates 1 July 2013 to 30 June 2014:		R 1,360,539.60		

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62. Less than three Quotations from 1 July 2013 to 30 June 2013

In accordance with Paragraphs 4.10(1) and 4.11(1) of Supply Chain Management Policy the less than three Quotation per month are listed below:

Order Number	Date	Supplier	Department	Reason for deviation	Amount
269091	03/07/2013	Independent Newspapers Cape	Strategiesie-Korp	Media House Exception	R 10,466.84
269092	03/07/2013	Media24 Beperk (Advertensie)	Strategiesie-Korp	Media House Exception	R 9,439.20
269094	04/07/2013	Omega Brake & Clutch	W/shop	Strip & quote:SCM Reg 4.10.1 (c)	R 9,894.40
269096	04/07/2013	Assorted Automotive Dist	W/shop	Agents	R 8,639.07
269097	04/07/2013	Assorted Automotive Dist	W/shop	Agents	R 8,639.07
269098	04/07/2013	Assorted Automotive Dist	W/shop	Agents	R 8,639.07
269101	04/07/2013	Media24 Beperk (Advertensie)	Strategiesie-Korp	Media House Exception	R 8,824.34
269102	04/07/2013	Independent Newspapers Cape	E.E.	Media House Exception	R 3,573.76
269103	04/07/2013	Media24 Beperk (Advertensie)	E.E.	Media House Exception	R 4,278.42
269107	05/07/2013	Kirfane Investments (PTY) LTD	Property-Management	Lease Agreement (Creditor's)	R 436,022.61
269109	05/07/2013	Media24 Beperk (Advertensie)	Facilities	Media House Exception	R 4,278.42
269110	05/07/2013	Independent Newspapers Cape	Facilities	Media House Exception	R 3,573.76
269120	07/07/2013	Total South Africa (PTY) LTD	Stores	Deviation	R 211,040.00
269126	07/07/2013	Stellenbosch Night Shelter	Public-Safety	S.L.A :Invoice Attached	R 13,400.95
269135	07/07/2013	Surevac Logistics	ISM	Cert of Emerg. Scm Policy. 4.36.4	R 9,690.00
269137	07/07/2013	H D Transmissions	W/shop	Strip & quote:SCM Reg 4.10.1 (c)	R 4,066.05
269140	07/07/2013	Mette's Auto Electric	W/werke	Strip & quote:SCM Reg 4.10.1 (c)	R 3,596.94
269144	07/07/2013	Eikestad Boeredienste	Parke	Strip & quote:SCM Reg 4.10.1 (c)	R 3,027.84
269145	07/07/2013	Geo Reality (Geodest Solutions)	Income	S.L.A :Invoice Attached	R 6,714.60
269158	07/07/2013	Hidro-Tech Systems PTY LTD	W/werke	Strip & quote:SCM Reg 4.10.1 (c)	R 7,769.10
269163	07/07/2013	Mette's Auto Electric	W/werke	Strip & quote:SCM Reg 4.10.1 (c)	R 2,590.84
269164	07/07/2013	Blackheath Auto Electric	W/werke	Strip & quote:SCM Reg 4.10.1 (c)	R 3,467.88
269165	07/07/2013	Macsteel Trading Fluid Control	W/werke	Strip & quote:SCM Reg 4.10.1 (c)	R 3,135.00
269166	07/07/2013	Triangle Brake Services (PTY)	W/werke	Strip & quote:SCM Reg 4.10.1 (c)	R 5,576.31
269173	07/07/2013	Syntell	Verkeer	S.L.A : Invoice Attached	R 17,257.94
269175	07/07/2013	Media24 Beperk (Advertensie)	Clean + Green	Media house Exception	R 2,911.10
269177	07/07/2013	Media24 Beperk (Advertensie)	Clean + Green	Media house Exception	R 8,274.69
269184	07/07/2013	Geo Reality (Geodest Solutions)	Income	S.L.A : Invoice Attached	R 70,897.20
269197	07/07/2013	Omega Brake & Clutch	Brandweer	Strip & quote:SCM Reg 4.10.1 (c)	R 7,273.20
269200	07/07/2013	Blackheath Auto Electric	Area-Cleaning	Strip & quote:SCM Reg 4.10.1 (c)	R 3,791.64
269203	07/07/2013	Media24 Beperk (Advertensie)	Clean + Green	Media house Exception	R 4,124.01
269206	07/07/2013	Sanitech Toilet Hire	ISM	Cert of Emerg. Scm Policy. 4.36.4	R 6,156.00
269217	07/07/2013	Applied Business Computing	Waardasies	S.L.A : Invoice Attached	R 15,960.00
269219	07/07/2013	Windeed Systems	Waardasies	S.L.A : Invoice Attached	R 3,341.83
269220	07/07/2013	De Kock & Cronje	E.E.	Strip & quote:SCM Reg 4.10.1 (c)	R 19,764.18
269222	07/07/2013	Cape Subscriptions CC	LED	Subscription	R 8,858.40
269227	07/07/2013	African Compass Trading 800 CC	Sekuriteit	Cert of Emerg. Scm Policy. 4.36.4	R 30,998.45
269228	07/07/2013	Kai Ma Hydraulics PTY LTD	SWM	Cert of Emerg. Scm Policy. 4.36.4	R 15,390.00
269230	07/07/2013	Institute Of Environment & Rec	Community-Service	SCM Reg 4.10.1 (c)	R 3,185.00
269231	07/07/2013	African Compass Trading 800 CC	Sekuriteit	Cert of Emerg. Scm Policy. 4.36.4	R 80,369.50
269232	07/07/2013	Roman Security	Sekuriteit	Cert of Emerg. Scm Policy. 4.36.4	R 64,780.00
269233	07/07/2013	Masiqhame Trading 1553 CC	Sekuriteit	Cert of Emerg. Scm Policy. 4.36.4	R 15,960.00
269234	07/07/2013	Maqeba Investments Enterprise	Sekuriteit	Cert of Emerg. Scm Policy. 4.36.4	R 8,820.00
269237	08/07/2013	Umhlabi Plant Hire	SWM	DEviation	R 54,058.80
269238	08/07/2013	Hazard Bonako Cape	Waste-Water	Strip & quote:SCM Reg 4.10.1 (c)	R 2,793.00
269239	08/07/2013	Hazard Bonako Cape	Waste-Water	Strip & quote:SCM Reg 4.10.1 (c)	R 2,793.00
269242	08/07/2013	Itron SA PTY (LTD)	Income	S.L.A : Invoice Attached	R 137,245.03
269252	08/07/2013	Supreme Motor's	Rioolnetwerk	Strip & quote:SCM Reg 4.10.1 (c)	R 10,140.30
269253	08/07/2013	Supreme Motor's	Rioolnetwerk	Strip & quote:SCM Reg 4.10.1 (c)	R 2,534.63
269259	08/07/2013	TMT Services	Verkeer	S.L.A : Invoice Attached	R 233,860.28
269271	09/07/2013	Media24 Beperk (Advertensie)	Strategiesie-Korp	Media House Exception	R 4,366.80
269272	09/07/2013	Media24 Beperk (Advertensie)	LED	Media House Exception	R 11,644.42
269275	09/07/2013	Media24 Beperk (Advertensie)	E.E.	Media House Exception	R 4,336.92
269276	09/07/2013	Media24 Beperk (Advertensie)	Community-Service	Media House Exception	R 5,822.21
269278	09/07/2013	Media24 Beperk (Advertensie)	Planning	Media House Exception	R 4,948.81
269279	09/07/2013	Associated Automotive Dist	Area-Cleaning	Agents	R 6,244.84
269281	09/07/2013	Total South Africa (PTY) LTD	Stores	Deviation	R 186,274.00
269286	09/07/2013	TMT Services	Verkeer	S.L.A : Invoice Attached	R 253,257.22
269287	09/07/2013	Supreme Motor's	Rioolnetwerk	Strip & quote:SCM Reg 4.10.1 (c)	R 5,533.78
269291	10/07/2013	Media24 Beperk (Advertensie)	Clean + Green	Media House Exception	R 3,985.44
269293	10/07/2013	Associated Automotive Dist	W/shop	Agents	R 2,293.70
269296	10/07/2013	Shine The Way 496 CC	Clean + Green	Cert of Emerg. Scm Policy. 4.36.4	R 28,728.00

269303	10/07/2013	September & Associates	MM-Office	CREDITOR'S : Legal Services	R	6,044.50
269304	10/07/2013	Webber Wentzel	MM-Office	CREDITOR'S : Legal Services	R	530,691.66
269308	10/07/2013	Super Rent A Division Of Super	E.E.	Deviation	R	68,337.30
269316	10/07/2013	Schafer Media CC T/A The Tatler	Community-Service	Media House Exception	R	2,479.50
269318	10/07/2013	Eikestad Boeredienste	Clean + Green	Strip & quote:SCM Reg 4.10.1 (c)	R	11,202.78
269319	10/07/2013	Winelands Echo	Strategiesie-Korp	Media House Exception	R	5,412.00
269336	11/07/2013	Omage Brake & Clutch Marketing	Rioolnetwerk	Strip & quote:SCM Reg 4.10.1 (c)	R	6,817.20
269382	12/07/2013	ltron SA PTY (LTD)	E.E.	Deviation	R	1,504,800.00
269404	14/07/2013	Novel Stellenbosch	E.E.	Strip & quote:SCM Reg 4.10.1 (c)	R	2,318.76
269405	14/07/2013	Cape Office Machine	Korp/Dienste	Contract	R	20,520.00
269406	14/07/2013	Cape Office Machine	Korp/Dienste	Contract	R	20,520.00
269407	14/07/2013	Cape Office Machine	Korp/Dienste	Contract	R	20,520.00
269417	14/07/2013	Fire Raiders Cape (PTY) LTD	Brandweer	Strip & quote:SCM Reg 4.10.1 (c)	R	3,106.50
269423	14/07/2013	Mette's Auto Electric	W/werke	Strip & quote:SCM Reg 4.10.1 (c)	R	9,222.28
269425	14/07/2013	CSX Customer Services	Idasvalley-Library	Sole Provider	R	2,388.21
269426	14/07/2013	Drager S.A. (PTY) LTD	Brandweer	Strip & quote:SCM Reg 4.10.1 (c)	R	2,753.10
269428	14/07/2013	Cape Office Machine	Korp/Dienste	Contract	R	20,520.00
269433	14/07/2013	Megan's Construction	Paaie	Strip & quote:SCM Reg 4.10.1 (c)	R	2,570.00
269440	14/07/2013	Alfonso Stephen Leendertz	Facilities	Strip & quote:SCM Reg 4.10.1 (c)	R	5,000.00
269443	14/07/2013	E-Pro Waterproofing	Facilities	Strip & quote:SCM Reg 4.10.1 (c)	R	5,130.00
269453	15/07/2013	Media24 Beperk (Advertensie)	Strategiesie-Korp	Media House Exception	R	5,822.21
269458	15/07/2013	Applied Business Computing	Waardasies	Invoice Attached : S.L.A	R	26,593.92
269473	15/07/2013	African Compass Trading 800 CC	Sekuriteit	Cert of Emerg. Scm Policy. 4.36.4	R	4,799.76
269474	15/07/2013	Maqeba Investments Enterprise	Sekuriteit	Cert of Emerg. Scm Policy. 4.36.4	R	6,300.00
269477	15/07/2013	Media24 Beperk (Advertensie)	SCM	MEdia House Exception	R	16,005.60
269478	15/07/2013	Independent Newspapers Cape	SCM	MEdia House Exception	R	20,933.68
269484	15/07/2013	Turfmaster	Parks	Strip & quote:SCM Reg 4.10.1 (c)	R	4,708.79
269490	15/07/2013	Bytes Systems Integration	Finance	S.L.A	R	33,789.60
269506	15/07/2013	Megan's Construction	Paaie	Strip & quote:SCM Reg 4.10.1 (c)	R	4,265.00
269507	15/07/2013	Maxal Projects	Waste-Water	Strip & quote:SCM Reg 4.10.1 (c)	R	12,429.42
269509	16/07/2013	Media24 Beperk (Advertensie)	Waardasies	MEdia House Exception	R	7,446.38
269510	16/07/2013	Media24 Beperk (Advertensie)	Waardasies	Media House Exception	R	6,186.00
269511	16/07/2013	Media24 Beperk (Advertensie)	Waardasies	Media House Exception	R	8,673.84
269522	16/07/2013	Media24 Beperk (Advertensie)	Strategiesie-Korp	Media House Exception	R	4,336.92
269525	16/07/2013	Steynberg Sake Balance	Finance	Strip & quote:SCM Reg 4.10.1 (c)	R	4,438.60
269540	16/07/2013	Kai-Ma Hydraulics	W/shop	Strip & quote:SCM Reg 4.10.1 (c)	R	31,566.19
269544	16/07/2013	GM Service Center CC	Waste-Water	Strip & quote:SCM Reg 4.10.1 (c)	R	18,972.55
269559	16/07/2013	Watergroup Holdings PTY LTD	Engineering	B/SM 04/14 : Deviation	R	655,500.00
269573	16/07/2013	Megan's Construction	Paaie	Strip & quote:SCM Reg 4.10.1 (c)	R	5,920.00
269583	17/07/2013	Kilotreads	Sekuriteit	Strip & quote:SCM Reg 4.10.1 (c)	R	3,994.99
269585	17/07/2013	Proclean Panelbeaters	Brandweer	SCM Policy 4.10.1 © (11)	R	20,449.61
269603	17/07/2013	Mette's Auto Electric	W/werke	Strip & quote:SCM Reg 4.10.1 (c)	R	4,654.62
269608	17/07/2013	Boland Motors	Clean + Green	Strip & quote:SCM Reg 4.10.1 (c)	R	3,316.03
269612	17/07/2013	B& C Auto	Verkeer	Strip & quote:SCM Reg 4.10.1 (c)	R	14,146.26
269614	17/07/2013	Novel Stellenbosch	Verkeer	Strip & quote:SCM Reg 4.10.1 (c)	R	3,794.18
269615	17/07/2013	Novel Stellenbosch	Verkeer	Strip & quote:SCM Reg 4.10.1 (c)	R	5,487.39
269627	17/07/2013	Syntell	Verkeer	S.L.A	R	16,608.44
269636	18/07/2013	Novel Stellenbosch	Waste-Water	Strip & quote:SCM Reg 4.10.1 (c)	R	10,825.10
269649	18/07/2013	Independent Newspapers Cape	IT	Media house Exception	R	3,398.86
269650	18/07/2013	Media24 Beperk (Advertensie)	IT	Media house Exception	R	4,336.92
269666	18/07/2013	Media24 Beperk (Advertensie)	Brandweer	Media house Exception	R	4,336.92
269669	18/07/2013	Independent Newspapers Cape	Brandweer	Media house Exception	R	3,573.76
269671	18/07/2013	Blackheath Auto Electric	W/shop	Strip & quote:SCM Reg 4.10.1 (c)	R	3,611.52
269672	18/07/2013	H D Transmission	W/shop	Strip & quote:SCM Reg 4.10.1 (c)	R	5,588.28
269678	18/07/2013	Media24 Beperk (Advertensie)	Budget	Media house Exception	R	3,299.21
269683	18/07/2013	Motorola South Africa (PTY) LTD	Sekuriteit	Strip & quote:SCM Reg 4.10.1 (c)	R	3,781.80
269703	19/07/2013	Media24 Beperk (Advertensie)	Finance	Media house Exception	R	3,299.21
269704	19/07/2013	Independent Newspapers Cape	Budget	Media house Exception	R	9,209.38
269709	19/07/2013	Independent Newspapers Cape	Finance	Media house Exception	R	9,209.38
269717	21/07/2013	Roman Protection Security	Sekuriteit	Cert of Emerg. Scm Policy. 4.36.4	R	35,680.01
269720	21/07/2013	Omega Brake & Clutch	Area-Cleaning	Strip & quote:SCM Reg 4.10.1 (c)	R	3,279.95
269721	21/07/2013	Supreme Motor's	E.E.	Strip & quote:SCM Reg 4.10.1 (c)	R	3,737.62
269727	21/07/2013	RRR Civils	Facilities	Strip & quote:SCM Reg 4.10.1 (c)	R	15,545.72
269731	21/07/2013	Business Engineering	Strategiesie-Korp	S.L.A : Invoice Attached	R	27,312.12
269751	21/07/2013	Pholo-Ka-Hola Trading	Engineering	Deviation : B/SM 04/14	R	105,000.00
269769	21/07/2013	Supreme Motor's	E.E.	Strip & quote:SCM Reg 4.10.1 (c)	R	5,301.00
269774	21/07/2013	Supreme Motor's	Paaie	Strip & quote:SCM Reg 4.10.1 (c)	R	17,334.68
269777	21/07/2013	Cape Subscriptions	Strategiesie-Korp	Annual Subscription	R	15,776.76
269780	21/07/2013	Maqeba Investments Enterprise	Sekuriteit	Cert of Emerg. Scm Policy. 4.36.4	R	24,990.00
269784	21/07/2013	BEE Airconditioning	Facilities	Strip & quote:SCM Reg 4.10.1 (c)	R	3,021.00
269788	21/07/2013	Masiqhame Trading 1553 CC	Sekuriteit	Cert of Emerg. Scm Policy. 4.36.4	R	19,380.00
269795	21/07/2013	Maxal Projects	Waste-Water	Strip & quote:SCM Reg 4.10.1 (c)	R	15,388.86
269808	21/07/2013	African Compass Trading 800 CC	Sekuriteit	Cert of Emerg. Scm Policy. 4.36.4	R	109,194.56

269810	21/07/2013	IMQS	E.E.	Quartely Subscriptions : Invoice Att	R	110,808.00
269813	21/07/2013	Megan's Construction	Paaie	Strip & quote:SCM Reg 4.10.1 (c)	R	9,320.00
269815	21/07/2013	Megan's Construction	Paaie	Strip & quote:SCM Reg 4.10.1 (c)	R	11,520.00
269818	21/07/2013	Barloworld Toyota (Stellenbosch)	Finance	Agents	R	2,949.64
269836	23/07/2013	Boudel Motors (PTY) LTD	Paaie	Agents	R	5,868.31
269839	23/07/2013	B&C Auto	Verkeer	Strip & quote:SCM Reg 4.10.1 (c)	R	3,212.52
269854	23/07/2013	Absa Bank Properties	Property-Management	Lease	R	51,857.19
269860	23/07/2013	Itron PTY (LTD)	Income	S.L.A	R	146,578.66
269861	23/07/2013	Inqubela Cleaning	ISM	Cert of Emerg. Scm Policy. 4.36.4	R	44,800.00
269865	23/07/2013	Media24 Beperk (Advertensie)	Sekuriteit	Media house Exception	R	4,336.92
269866	23/07/2013	Independent Newspapers Cape	Sekuriteit	Media house Exception	R	4,594.84
269882	23/07/2013	Associated Automotive Dist	W/shop	Agents	R	5,285.30
269890	24/07/2013	Media24 Beperk (Advertensie)	SCM	Media house Exception	R	12,887.60
269895	24/07/2013	Reinhaussen South Africa (PTY)	E.E.	Strip & quote:SCM Reg 4.10.1 (c)	R	18,621.90
269896	24/07/2013	De Kock & Cronje	E.E.	Strip & quote:SCM Reg 4.10.1 (c)	R	3,953.52
269897	24/07/2013	L H Marthinusen	E.E.	Strip & quote:SCM Reg 4.10.1 (c)	R	65,708.46
269906	24/07/2013	Media24 Beperk (Advertensie)	SCM	Media house Exception	R	4,336.92
269907	24/07/2013	Independent Newspapers Cape	SCM	Media house Exception	R	5,615.91
269918	24/07/2013	Independent Newspapers Cape	E.E.	Media house Exception	R	3,318.49
269920	24/07/2013	Media24 Beperk (Advertensie)	E.E.	Media house Exception	R	4,336.92
269935	24/07/2013	Barloworld Toyota (Stellenbosch)	Brandweer	Agents	R	4,332.00
269943	24/07/2013	Triangle Brake Services (PTY)	P/kloof	Strip & quote:SCM Reg 4.10.1 (c)	R	3,512.34
269944	24/07/2013	Omega Brake & Clutch	Waste-Water	Strip & quote:SCM Reg 4.10.1 (c)	R	9,245.83
269959	24/07/2013	Swey Design CC	SCM	Media house Exception	R	3,600.00
269974	25/07/2013	Media24 Beperk (Advertensie)	HR	Media house Exception : JANE	R	9,028.80
269976	25/07/2013	Media24 Beperk (Advertensie)	HR	Media house Exception : JANE	R	2,474.40
269991	25/07/2013	Droomers Garage Paarl (PTY)	Waste-Water	Agents	R	5,956.76
269995	25/07/2013	Trafsoft	Engineering	Scm Regulation 13 (a)	R	5,750.00
270038	26/07/2013	Sure Stellenbosch Travel	MM-Office	Travel Agency	R	21,853.00
270045	26/07/2013	Associated Automotive Dist	W/shop	Agents	R	7,628.92
270047	26/07/2013	Associated Automotive Dist	W/shop	Agents	R	6,943.35
270058	26/07/2013	Droomers Garage Paarl (PTY)	Waste-Water	Agents	R	2,612.40
270064	26/07/2013	Consolidated African Technolog	IT	S.L.A	R	49,020.00
270081	27/07/2013	Fastfit	W/werke	Strip & quote:SCM Reg 4.10.1 (c)	R	2,612.00
270106	27/07/2013	BEE Airconditioning	Facilities	Strip & quote:SCM Reg 4.10.1 (c)	R	5,244.00
270121	28/07/2013	Institute Of Internal Auditors	MM-Office	Auditor's	R	26,847.00
270135	29/07/2013	Media24 Beperk (Advertensie)	Planning	Media House Exception	R	4,561.92
270137	29/07/2013	Supreme Motor's	Paaie	Strip & quote:SCM Reg 4.10.1 (c)	R	6,292.80
270165	30/07/2013	Novel Stellenbosch	Verkeer	Strip & quote:SCM Reg 4.10.1 (c)	R	5,303.66
270166	30/07/2013	South African Post Office LTD	Finance	S.L.A.	R	68,802.35
270170	30/07/2013	ABB South Africa (PTY) LTD	E.E.	Deviation	R	205,200.00
270173	30/07/2013	Maxal Projects	Pniel-Library	Strip & quote:SCM Reg 4.10.1 (c)	R	7,168.32
270197	30/07/2013	Hydro-Tech Systems PTY LTD	Pump-Stations	Strip & quote:SCM Reg 4.10.1 (c)	R	9,076.68
270208	30/07/2013	Hydreco CC	W/shop	Strip & quote:SCM Reg 4.10.1 (c)	R	7,625.90
270223	31/07/2013	Total South Africa (PTY) LTD	Stores	DEviation	R	177,780.00
270225	31/07/2013	Hydreco CC	W/werke	Strip & quote:SCM Reg 4.10.1 (c)	R	32,887.80
270228	31/07/2013	Cab Holding (PTY) LTD	Finance	S.L.A. : Creditor's	R	29,467.20
270237	31/07/2013	Lindriena Entrepreneurs	Verkeer	Strip & quote:SCM Reg 4.10.1 (c)	R	4,439.73
270250	31/07/2013	Triangle Brake Services (PTY)	Clean + Green	Strip & quote:SCM Reg 4.10.1 (c)	R	2,561.35
270253	31/07/2013	Hilti SA (PTY) LTD	E.E.	Sole Supplier	R	11,650.00
Total for July 2013						

270264	2013/08/01	GM Waste	Solid waste	Deviation	R	6,500.00
270278	2013/08/01	Cape Armature Winderz	STB Waste Water	SCM Policy4.10.1(c) Strip & quote	R	7,068.00
270293	2013/08/02	Mette's Auto Elect.	Rioolnet	SCM Policy4.10.1(c)Strip & quote CL54089	R	2,358.02
270295	2013/08/02	Megan's Construction Equipm	Roads	SCM Policy4.10.1(c)Strip & quote Bomag	R	26,530.00
270297	2013/08/02	Safety Chemicals	Stores	Only 2 offers received by closing date	R	2,482.91
270312	2013/08/02	Head Zone	Water Works	SCM Policy4.10.1(c)Strip & quote CL19736	R	5,529.00
270326	2013/08/02	FH Motors	Elect. F/hoeek	SCM Policy4.10.1(c)Strip & quote CL21668	R	9,584.06
270327	2013/08/02	Hydro-Tech	Pump Stations	SCM Policy4.10.1(c)Strip & quote	R	20,331.90
270342	2013/08/02	Supreme Motors	Roads	SCM Policy4.10.1(c)Strip & quote CL38995	R	3,104.63
270359	2013/08/02	Electro Industrial	Stores	Only 1 offer received by closing date	R	5,830.00
270381	2013/08/02	J J Jones	Facilities	SCM Policy4.10.1(c)Strip & quote	R	4,500.00
270384	2013/08/02	Omega Brake & Clutch	Fire	SCM Policy4.10.1(c)Strip & quote CL52641	R	4,315.76
270385	2013/08/02	Triangle Brake & Clutch	Law Enforcement	SCM Policy4.10.1(c)Strip & quote CL17442	R	2,339.74
270403	2013/08/05	Stellenbosch 3@1	Strat. Serv	Only 2 offers received by closing date	R	9,646.98
270410	2013/08/05	Media 24 (Gazette)	Comm. Serv.	Media House Exception	R	3,309.88
270411	2013/08/05	NTT Volkswagen	Law Enforcement	SCM Policy4.10.1(c)Strip & quote CL17442	R	3,678.70
270412	2013/08/05	Media 24 (Die Burger)	Facilities	Media House Exception	R	9,439.20
270414	2013/08/05	Media 24 (Eikestadnuus)	Facilities	Media House Exception	R	3,299.21
270416	2013/08/05	Media 24 (Eikestadnuus)	Planning	Media House Exception	R	3,299.21
270417	2013/08/05	Media 24 (Paarl Post)	Planning	Media House Exception	R	5,584.80
270418	2013/08/05	Media 24 (Die Burger)	Planning	Media House Exception	R	11,228.54

270421	2013/08/06	Electronic Research Labs Cape	Elect.Serv	SCM Policy 4.11.1 (ii)	R	8,703.33
270424	2013/08/06	Rennies Travel	Finance	Travelling Agents	R	13,928.54
270427	2013/08/06	FG Uniforms	Fire	Only 1 offer received by closing date	R	19,540.17
270429	2013/08/06	Media 24 (Eikestadnuus)	Comm. Serv.	Media House Exception	R	2,062.01
270451	2013/08/06	HD Transmission	W/Shop	SCM Policy4.10.1(c)Strip & quote CL26685	R	15,693.06
270466	2013/08/06	Fire Raiders Cape	Fire	SCM Policy4.10.1(c)Strip & quote CL18320	R	12,683.15
270477	2013/08/06	Freight Body Engineering	Rioolnetwerk	SCM Policy4.10.1(c)Strip & quote CL43563	R	4,104.00
270488	2013/08/06	Supreme Motors	Roads	SCM Policy4.10.1(c)Strip & quote CL18531	R	2,860.67
270493	2013/08/06	Blackheath Auto Elect.	stb. Waste Water	SCM Policy4.10.1(c)Strip & quote CL17481	R	2,624.28
270499	2013/08/06	A A D	Area Cleaning	SCM Policy4.10.1(c)Strip & quote CL52277	R	3,949.71
270519	2013/08/06	Franschhoek Tyres	E. I	Only 2 offers received by closing date	R	5,100.00
270524	2013/08/06	GR Pumps	Klapmuts W.w.t.w	SCM Policy4.10.1(c)Strip & quote	R	6,780.72
270525	2013/08/06	Inenzo Water	Klapmuts W.w.t.w	SCM Policy4.10.1(c)Strip & quote	R	6,769.32
270547	2013/08/07	Stellenbosch Sure Travel	MM's office	Travelling Agents	R	6,238.00
270552	2013/08/07	Dp Truck Hire	Solid waste	Deviation	R	103,420.80
270558	2013/08/08	Independent Newspapers	P & D	Media House Exception	R	9,420.16
270603	2013/08/08	Media 24 (Paarl Post)	Budget Office	Media House Exception	R	5,584.80
270604	2013/08/08	Media 24 (Eikestadnuus)	Budget Office	Media House Exception	R	3,299.21
270605	2013/08/08	Helderberg Pipes & Fittings	Stores	Only 2 offers received by closing date	R	25,308.00
270611	2013/08/11	Uhambo Procurement	Stores	Only 2 offers received by closing date	R	19,152.00
270612	2013/08/11	Plumstead Electrical	Stores	Only 1 offer received by closing date	R	15,089.04
270614	2013/08/11	Sicame South Africa	Stores	Only 2 offers received by closing date	R	5,755.86
270620	2013/08/11	Windeed	Finance	Government contract	R	5,166.82
270636	2013/08/12	Thorp Isuzu Trucks	Waste Water	SCM Policy4.10.1(c) Agents	R	3,721.26
270638	2013/08/12	Kilotreads	Roads	SCM Policy4.10.1(c) (ii)	R	3,870.30
270641	2013/08/12	Media 24 (Gazette)	Comm. Serv.	Media House Exception	R	2,474.40
270642	2013/08/12	Independent Newspapers	Comm. Serv.	Media House Exception	R	7,367.50
270645	2013/08/12	Babcock Equipment	I.V Filters	SCM Policy4.10.1(c)Strip & quote CL42640	R	2,158.44
270661	2013/08/13	Sure Travel	Comm. Serv.	Travelling Agents	R	5,563.00
270662	2013/08/13	Maverick Trading 59cc	Stores	Only 2 offers received by closing date	R	10,634.49
270664	2013/08/13	Loxton Irrigation	Waste Water	Only 2 offers received by closing date	R	2,222.03
270667	2013/08/13	Media 24 (Eikestadnuus)	Planning	Media House Exception	R	4,948.81
270726	2013/08/13	Plumstead Electrical	Stores	Only 2 offers received by closing date	R	15,821.26
270783	2013/08/14	Cronlec Electrical	Stores	Only 2 offers received by closing date	R	11,491.20
270792	2013/08/14	Angra Tours	Comm. Dev.	Only 2 offers received by closing date	R	3,500.00
270793	2013/08/14	Sure Travel	Finance	Travelling Agents	R	8,258.00
270822	2013/08/15	Independent Newspaper (Argus)	Public Safety	Media House Exception	R	3,318.49
270827	2013/08/15	Leading Edge	Pniel w.w.t.w	SCM Policy4.10.1(c)Strip & quote	R	5,568.90
270828	2013/08/15	Kai-Ma Hydraulics	W/Shop	SCM Policy4.10.1(c)Strip & quote CL26685	R	2,428.59
270830	2013/08/15	Sure Travel	Comm. Serv.	Travelling Agents	R	10,613.00
270832	2013/08/15	Media 24 (Die Burger)	Fleet Man.	Media House Exception	R	4,336.92
270834	2013/08/15	Group 1 Nissan	Traffic	SCM Policy4.10.1(c)Strip & quote CL53274	R	4,738.80
270848	2013/08/15	Cutters	Water Works	SCM Policy4.10.1(c)Strip & quote	R	3,036.44
270872	2013/08/16	Auto Cooling Solutions	W/Shop	Mun. SCM Reg 13(a)	R	6,500.00
270874	2013/08/16	Sure Travel	Finance	Travelling Agents	R	7,343.00
270903	2013/08/18	Media 24 (Eikestadnuus)	Fleet Man.	Media House Exception	R	2,319.75
270973	2013/08/18	Hydrenco	W/Shop	SCM Policy4.10.1(c)Strip & quote CL22542	R	5,255.29
270980	2013/08/18	Inenzo Water	F/hoek w.w.t.w	SCM Policy4.10.1(c)Strip & quote	R	21,276.82
270982	2013/08/18	Hydro-Tech	Pumpstations	SCM Policy4.10.1(c)Strip & quote	R	8,270.70
270987	2013/08/18	SSE Cape	Water Works	SCM Policy4.10.1(c)Strip & quote	R	5,834.52
270989	2013/08/19	Franschhoek Tatler	S.C M	Media House Exception	R	2,223.00
271001	2013/08/19	Media 24 (Eikestadnuus)	P & E D	Media House Exception	R	4,129.60
271005	2013/08/19	Meyer & Ferreira	Prop. Man	Only 2 offers received by closing date	R	11,880.00
271018	2013/08/19	Media 24 (Eikestadnuus)	Planning	Media House Exception	R	9,897.62
271029	2013/08/19	Mette's Auto Electrical	Water Works	SCM Policy4.10.1(c)Strip & quote CL47435	R	10,152.98
271030	2013/08/19	Mette's Auto Electrical	Water Works	SCM Policy4.10.1(c)Strip & quote CL13197	R	3,049.50
271031	2013/08/19	Eikestad Tuinsentrum	Stb. Waste Water	SCM Policy4.10.1(c)Strip & quote	R	8,454.00
271032	2013/08/19	Blackheath Auto Elect.	Stb. Waste Water	SCM Policy4.10.1(c)Strip & quote CL20243	R	2,686.98
271037	2013/08/19	Supreme Motors	Roads	SCM Policy4.10.1(c)Strip & quote CL56252	R	2,690.40
271038	2013/08/19	Omega brake & Clutch	W/Shop	SCM Policy4.10.1(c)Strip & quote CL40824	R	16,229.95
271040	2013/08/19	Alco Enterprises	Water Works	SCM Policy4.10.1(c)Strip & quote	R	8,712.18
271062	2013/08/20	GR Pumps	Stb. Waste Water	SCM Policy4.10.1(c)Strip & quote	R	18,180.72
271073	2013/08/20	Independent Newspapers	S.C M	Media House Exception	R	20,933.68
271079	2013/08/20	L.E.D Motors	E/ E Const.	SCM Policy4.10.1(c)Strip & quote CL15759	R	9,215.94
271080	2013/08/20	Inenzo Water	F/hoek w.w.t.w	SCM Policy4.10.1(c)Strip & quote	R	21,276.82
271090	2013/08/21	Franschhoek Tyres	E. I	Only 2 offers received by closing date	R	2,907.00
271094	2013/08/21	Quint Meyer	Facilities	Only 2 offers received by closing date	R	2,740.00
271101	2013/08/21	Independent Newspapers	C & G	Media House Exception	R	3,985.44
271111	2013/08/21	DsP Engineering	Roads	SCM Policy4.10.1(c)Strip & quote CL58647	R	4,292.10
271114	2013/08/21	Omega brake & Clutch	Stb. Waste Water	SCM Policy4.10.1(c)Strip & quote CL59408	R	2,461.26
271141	2013/08/21	Isuzu Truck Centre	C & G	SCM Policy4.10.1(c)Strip & quote CL43010	R	3,368.42
271142	2013/08/21	The Badge Company	fire	Sole Supplier	R	29,263.80
271143	2013/08/21	GB Linders	Law Enforcement	SCM Policy4.10.1(c)Strip & quote CL18997	R	4,155.00

271145	2013/08/21	Supreme Motors	Roads	SCM Policy4.10.1(c)Strip & quote CL21689	R	2,366.07
271155	2013/08/21	Media 24	E.s & F	Media House Exception	R	4,124.01
271172	2013/08/21	Independent Newspapers	MM's Office	Media House Exception	R	9,240.16
271173	2013/08/21	Media 24	MM's Office	Media House Exception	R	9,439.20
271190	2013/08/22	Workshop Electronics cc	traffic	SCM Policy4.10.1(c)	R	3,544.19
271193	2013/08/22	Media 24 (Die Burger)	I. T	Media House Exception	R	4,336.92
271195	2013/08/22	Independent Newspapers	I. T	Media House Exception	R	3,829.03
271228	2013/08/22	Independent Newspapers	Eng. Serv	Media House Exception	R	3,573.76
271229	2013/08/22	Independent Newspapers	Facilities	Media House Exception	R	3,829.03
271231	2013/08/22	Swey Design	E.s & F	Media House Exception	R	3,600.00
271232	2013/08/22	Eikestad Furniture	P/kloof	Only 1 offer received by closing date	R	3,199.00
271252	2013/08/22	Media 24	Eng. Serv	Media House Exception	R	2,910.78
271253	2013/08/22	Mette's Auto Electrical	P/kloof	SCM Policy4.10.1(c)Strip & quote CL47016	R	5,000.27
271255	2013/08/22	Papers Catering	Comm. Dev.	Only 1 offer received by closing date	R	7,300.00
271259	2013/08/22	Franschhoek Garden Services	E.s & F	Only 1 offer received by closing date	R	24,000.00
271264	2013/08/22	Media 24 (Die Burger)	Facilities	Media House Exception	R	2,910.78
271276	2013/08/22	Media 24 (Die Burger)	H. R	Media House Exception	R	27,907.20
271303	2013/08/22	Kai-Ma Hydraulics	Stb. Waste Water	SCM Policy4.10.1(c)Strip & quote CL17481	R	3,610.85
271320	2013/08/22	Global Coffee	Water Works	Only 2 offers received by closing date	R	2,822.22
271326	2013/08/23	Rennies Travel	Eng. Serv	Travelling Agents	R	19,765.51
271334	2013/08/23	S.A.I.A.T	H. R	Mun. SCM Reg. 13(a)	R	4,400.00
271335	2013/08/23	CCD Construction	Facilities	Only 2 offers received by closing date	R	12,342.00
271343	2013/08/23	Independent Newspapers(Cape T)	H. R	Media House Exception	R	29,930.47
271352	2013/08/23	Stevenridge	Fire	Only 1 offer received by closing date	R	28,454.40
271373	2013/08/24	Biocure	Water Works	Sole Supplier	R	4,423.20
271446	2013/08/27	Media 24 (Eikestadnuus)	Finance	Media House Exception	R	9,402.72
271447	2013/08/27	Media 24 (Eikestadnuus)	Eng. Serv	Media House Exception	R	9,402.72
271448	2013/08/27	Stevenridge	Fire	Only 2 offers received by closing date	R	28,842.00
271463	2013/08/27	Isaac Gideons	Sport	Only 2 offers received by closing date	R	25,600.80
271466	2013/08/27	Eikestad Tuinsentrum	F/hoek Parks	Only 1 offer received by closing date	R	7,560.00
271497	2013/08/27	Autotronics Fleet Man.	Events & Fleet man.	Deviation	R	12,927.60
271507	2013/08/27	Swey Design	Strategic	Media House Exception	R	6,750.00
271525	2013/08/28	Barloworld Stellenbosch	Events & Fleet man.	SCM Policy 4.10.1 (c) (ii) - Agents	R	7,340.51
271528	2013/08/28	Media 24 (Eikestadnuus)	Strategic	Media House Exception	R	2,911.20
271564	2013/08/28	Swey Design	Finance	Media House Exception	R	27,000.00
271567	2013/08/28	Stellenbosch Cash & Carry	Stores	Only 1 offer received by closing date	R	9,212.16
271571	2013/08/28	Roux Containers	Rioolnetwerk	Only 2 offers received by closing date	R	19,836.00
271613	2013/08/29	Voltex Strand	Elect. Serv.	Only 2 offers received by closing date	R	14,874.19
271627	2013/08/29	IM Contractors	F/hoek Parks	Only 2 offers received by closing date	R	4,700.00
271633	2013/08/29	Franschhoek Tyres	Elect. Serv.	Only 2 offers received by closing date	R	5,500.00
271639	2013/08/29	Rennies Travel	Eng. Serv	Travelling Agents	R	5,540.26
271646	2013/08/29	Josco Services	Sport	SCM Policy4.10.1(c) Strip & quote	R	2,435.38
271665	2013/08/29	Stellenbosch Nightshelter	Public Safety	S.L.A	R	13,400.95
271690	2013/08/30	Triangle Brake & Clutch	Fire	SCM Policy4.10.1(c)Strip & quote CL43467	R	6,325.59
271692	2013/08/30	SA Propshaft	W/shop	SCM Policy4.10.1(c)Strip & quote CL64272	R	3,402.90
271725	2013/08/30	Khusela Solutions	I. T	Sita Contract	R	6,106.98
271730	2013/08/30	Fire Raiders Cape	Fire	SCM Policy4.10.1(c)Strip & quote CL32741	R	2,967.58
271732	2013/08/30	Eikestad Tuinsentrum	Water Works	SCM Policy4.10.1(c)Strip & quote	R	6,800.00
271733	2013/08/30	Mette's Auto Electrical	Water Works	SCM Policy4.10.1(c)Strip & quote CL23651	R	5,965.20
271734	2013/08/30	Plumstead Electrical	Stores	Only 2 offers received by closing date	R	16,414.86
271738	2013/08/30	Stellenbosch Cash & Carry	Comm. Serv.	Only 1 offer received by closing date	R	10,169.90
271739	2013/08/30	Stellenbosch Cash & Carry	Stores	Only 1 offer received by closing date	R	20,751.04

Total for August 2013

271742	02/09/2013	Geo Reality (Geodest Solutions)	Income	S.L.A : Invoice Attached	R	74,768.19
271743	02/09/2013	Geo Reality (Geodest Solutions)	Income	S.L.A : Invoice Attached	R	74,768.19
271749	02/09/2013	South African Post Office	Finance	Sole Supplier : Invoice Attached	R	11,924.39
271770	02/09/2013	Turfmaster	Clean & Green	Agents	R	5,691.35
271771	02/09/2013	Omega Brake & Clutch	Area-Cleaning	Strip & quote:SCM Reg 4.10.1 (c)	R	12,146.70
271773	02/09/2013	Absa Bank Properties	Property-Management	Lease	R	100,352.48
271784	02/09/2013	Sure Stellenbosch Travel	Korp/Dienste	Travel Agency	R	4,090.00
271803	03/09/2013	Media24 Beperk	Budget	Media house Exception	R	11,644.80
271819	03/09/2013	Transcash (PTY) LTD	Income	S.L.A : Invoice Attached	R	60,683.34
271827	03/09/2013	Omega Brake & Clutch	W/shop	Strip & quote:SCM Reg 4.10.1 (c)	R	12,118.20
271853	04/09/2013	SITA	IT	SITA CONTRACT: Invoice Attached	R	21,794.98
271856	04/09/2013	Kirfane Investments (PTY) LTD	Property-Management	Lease : Creditors	R	440,069.00
271863	04/09/2013	B&C Auto	Verkeer	Strip & quote:SCM Reg 4.10.1 (c)	R	14,592.00
271865	04/09/2013	Lindriena Entrepreneurs	Verkeer	Strip & quote:SCM Reg 4.10.1 (c)	R	4,817.85
271866	04/09/2013	G.W Trautman CC	Waste-Water	Strip & quote:SCM Reg 4.10.1 (c)	R	22,799.52
271867	04/09/2013	G.W Trautman CC	Waste-Water	Strip & quote:SCM Reg 4.10.1 (c)	R	6,487.74
271869	04/09/2013	AMEU	E.E.	S.L.A : Invoice Attached	R	6,400.01
271873	04/09/2013	Media24 Beperk	Korp/Dienste	Media House Exception	R	11,353.68
271885	04/09/2013	House Of Wisdom Starter	Waste-Water	Strip & quote:SCM Reg 4.10.1 (c)	R	4,806.00

271886	04/09/2013	SA Propshaft Services	Waste-Water	Strip & quote:SCM Reg 4.10.1 (c)	R	13,662.90
271890	04/09/2013	Triangle Brake Services	Sekuriteit	Strip & quote:SCM Reg 4.10.1 (c)	R	3,243.30
271900	04/09/2013	Improchem	Waste-Water	Sole Supplier	R	28,471.50
271904	04/09/2013	L H Marthinusen	E.E.	Deviation	R	1,705,751.22
271928	05/09/2013	Eikestad Brake & Clutch	Housing	Cert of Emerg. Scm Policy. 4.36.4	R	6,150.00
271946	05/09/2013	Total South Africa (PTY) LTD	Stores	Deviation	R	198,444.00
271953	05/09/2013	Vaal Cape Transmission	Sekuriteit	Strip & quote:SCM Reg 4.10.1 (c)	R	12,593.75
271961	05/09/2013	Triangle Brake Services	Brandweer	Strip & quote:SCM Reg 4.10.1 (c)	R	4,450.73
271962	05/09/2013	Hidro-Teck Systems PTY LTD	W/werke	Strip & quote:SCM Reg 4.10.1 (c)	R	3,890.82
271968	05/09/2013	Altech Alcom Matomo	Sekuriteit	Deviation	R	43,228.40
271969	06/09/2013	Altech Alcom Matomo	E.E.	Deviation	R	86,456.80
271971	06/09/2013	Independent Newspaper Cape	MM-Office	Media House Exception	R	9,240.16
271972	06/09/2013	Media24 Beperk	MM-Office	Media House Exception	R	7,387.20
271990	06/09/2013	Independent Newspaper Cape	IDP & PMS	Media House Exception	R	3,573.76
271994	06/09/2013	Media24 Beperk	IDP & PMS	Media House Exception	R	4,336.92
272000	06/09/2013	Omega Brake & Clutch	Waste-Water	Strip & quote:SCM Reg 4.10.1 (c)	R	13,745.07
272001	06/09/2013	Hidro-Teck Systems PTY LTD	Waste-Water	Strip & quote:SCM Reg 4.10.1 (c)	R	16,811.58
272002	06/09/2013	Sita (PTY) LTD	IT	SITA CONTRACT: Invoice Attached	R	100,983.93
272022	06/09/2013	Media24 Beperk	E.E.	Media House Exception	R	4,336.92
272023	06/09/2013	Independent Newspaper Cape	E.E.	Media House Exception	R	3,318.49
272042	08/09/2013	Adept Internet (PTY) LTD	IT	S.L.A : Invoice Attached	R	22,511.00
272074	08/09/2013	Windeed Systems	Wardasies	S.L.A : Invoice Attached	R	3,195.03
272108	08/09/2013	Surevac Logistics	ISM	Cert of Emerg. Scm Policy. 4.36.4	R	9,690.00
272111	08/09/2013	Kai Ma Hydraulics	Area-Cleaning	Strip & quote:SCM Reg 4.10.1 (c)	R	17,151.17
272129	08/09/2013	Fire Raiders Cape	Brandweer	Strip & quote:SCM Reg 4.10.1 (c)	R	18,459.17
272130	08/09/2013	Supreme Motor's	E.E.	Strip & quote:SCM Reg 4.10.1 (c)	R	4,940.05
272132	09/09/2013	IMQS	Planning	Deviation	R	730,580.40
272134	09/09/2013	Bytes System Integration (PTY)	Finance	S.L.A	R	3,465.60
272142	09/09/2013	Biocure CC	Waste-Water	Sole Supplier	R	4,423.00
272177	09/09/2013	Byers & Associates	Sekuriteit	Cert of Emerg. Scm Policy. 4.36.4	R	11,382.90
272182	09/09/2013	Imagine Inc	Property-Management	Refer to Order :267081 - Deviation	R	226,750.00
272187	10/09/2013	South African Post Office	Income	Sole Supplier	R	62,812.71
272191	10/09/2013	Rotrix Africa Industries	Sport	Strip & quote:SCM Reg 4.10.1 (c)	R	18,664.00
272192	10/09/2013	Independent Newspaper Cape	Corp/Strategic	Media house Exception	R	9,240.16
272193	10/09/2013	Media24 Beperk	Corp/Strategic	Media house Exception	R	8,208.00
272194	10/09/2013	Swey Design CC	Strategiesie-Dienste	Media house Exception	R	5,250.00
272195	10/09/2013	Swey Design CC	LED	Media house Exception	R	3,600.00
272196	10/09/2013	Media24 Beperk	LED	Media house Exception	R	4,412.80
272198	10/09/2013	Rennies Travel PTY LTD	ISM	Travel Agents	R	7,923.83
272199	10/09/2013	Media24 Beperk	Planning	Media house Exception	R	4,948.81
272254	11/09/2013	Power Transformers	Elektro.F/hoek	Strip & quote:SCM Reg 4.10.1 (c)	R	29,799.60
272256	11/09/2013	CBI Electric: African Cables	E.E.	Strip & quote:SCM Reg 4.10.1 (c)	R	21,854.84
272267	12/09/2013	Media24 Beperk	E.E.	Media house Exception	R	4,336.92
272268	12/09/2013	Media24 Beperk	E.E.	Media house Exception	R	4,336.92
272269	12/09/2013	Media24 Beperk	E.E.	Media house Exception	R	4,336.92
272270	12/09/2013	Independent Newspaper Cape	E.E.	Media house Exception	R	3,318.49
272271	12/09/2013	Independent Newspaper Cape	E.E.	Media house Exception	R	3,318.49
272272	12/09/2013	Independent Newspaper Cape	E.E.	Media house Exception	R	3,573.76
272280	12/09/2013	House Of Wisdom Starter	Paaie	Strip & quote:SCM Reg 4.10.1 (c)	R	3,950.00
272289	12/09/2013	Consolidated African Technologies	Finance	SCM Policy 4.10.1 ©	R	5,228.04
272295	12/09/2013	Universiteit Stellenbosch	Property-Management	Deviation	R	6,500.00
272329	12/09/2013	Barlows Equipment Co	W/werke	SCM Policy 4.11.1 © (11)	R	8,357.33
272334	12/09/2013	Webber Wentzel	Finance	Legal Services : Creditor's	R	570,406.98
272339	12/09/2013	LG Tow-In CC	W/shop	Cert of Emerg. Scm Policy. 4.36.4	R	4,369.62
272341	12/09/2013	LG Tow-In CC	W/shop	Cert of Emerg. Scm Policy. 4.36.4	R	5,555.22
272350	12/09/2013	Supreme Motor's	Paaie	Strip & quote:SCM Reg 4.10.1 (c)	R	9,480.07
272351	12/09/2013	Supreme Motor's	Paaie	Strip & quote:SCM Reg 4.10.1 (c)	R	2,990.71
272352	12/09/2013	Supreme Motor's	Paaie	Strip & quote:SCM Reg 4.10.1 (c)	R	3,416.27
272354	12/09/2013	Fire Raiders Cape	Brandweer	Strip & quote:SCM Reg 4.10.1 (c)	R	21,883.73
272367	13/09/2013	Eikestad Tuinsentrum	Clean & Green	Agents	R	3,885.00
272369	13/09/2013	Isuzu Vragmotor Sentrum	Waste-Water	Strip & quote:SCM Reg 4.10.1 (c)	R	110,061.02
272381	13/09/2013	Independent Newspaper Cape	E.E.	Media house Exception	R	3,573.76
272387	13/09/2013	Media24 Beperk	E.E.	Media house Exception	R	4,622.15
272392	13/09/2013	L H Marthinusen	E.E.	Strip & quote:SCM Reg 4.10.1 (c)	R	177,928.92
272399	13/09/2013	Stellenbosch Night Shelter	Community-Services	S.L.A : Invoice Attached	R	16,910.40
272414	15/09/2013	Blackheath Auto Electric	W/shop	Strip & quote:SCM Reg 4.10.1 (c)	R	3,096.24
272415	15/09/2013	Gearbox Repair Centre	W/shop	Strip & quote:SCM Reg 4.10.1 (c)	R	2,471.52
272416	15/09/2013	Omega Brake & Clutch	Brandweer	Strip & quote:SCM Reg 4.10.1 (c)	R	3,900.34
272418	15/09/2013	Jones John Jerome	Facilities	Cert of Emerg. Scm Policy. 4.36.4	R	8,000.00
272432	15/09/2013	Specialist System Engineering	W/werke	Sole Supplier	R	8,499.84
272433	15/09/2013	De Kock & Cronje CC	E.E.	Strip & quote:SCM Reg 4.10.1 (c)	R	9,045.90
272437	15/09/2013	Youth Empowerment Action	Community-Services	S.L.A : Invoice Attached	R	12,000.00
272448	15/09/2013	Syntell	Verkeer	S.L.A. : Invoice Attached	R	18,835.27

272449	15/09/2013	TMT Services & Supplies	Verkeer	S.L.A. : Invoice Attached	R	359,965.33
272452	15/09/2013	Supreme Motor's	Paaie	Strip & quote:SCM Reg 4.10.1 (c)	R	7,136.40
272463	15/09/2013	Hidro-Teck Systems PTY LTD	W/werke	Strip & quote:SCM Reg 4.10.1 (c)	R	3,747.00
272480	16/09/2013	Ian Dickie	Waste-Water	Cert of Emerg. Scm Policy. 4.36.4	R	12,827.28
272482	16/09/2013	Total South Africa (PTY) LTD	Stores	Deviation	R	281,472.00
272507	16/09/2013	Power Transformers	Elektro.F/hoek	Strip & quote:SCM Reg 4.10.1 (c)	R	28,317.60
272508	16/09/2013	Eikestad Tuinsentrum	Clean & Green	Agents	R	3,529.00
272513	16/09/2013	Hidro-Teck Systems PTY LTD	Waste-Water	Strip & quote:SCM Reg 4.10.1 (c)	R	43,377.00
272518	16/09/2013	Megan's Construction	Paaie	Strip & quote:SCM Reg 4.10.1 (c)	R	5,865.00
272531	17/09/2013	Sportiproducs CC	Property-Management	Scm Regulation 13 (a)	R	14,757.30
272541	17/09/2013	House Of Wisdom Starter	Paaie	Strip & quote:SCM Reg 4.10.1 (c)	R	2,318.00
272543	17/09/2013	Stellenbosch Bike Suzuki	Sekuriteit	Strip & quote:SCM Reg 4.10.1 (c)	R	9,000.00
272557	17/09/2013	Exeo Khokela Civil Engineering	Engineering	Deviation	R	973,902.05
272572	17/09/2013	Mette's Auto Electrical	Rioolnetwerk	Strip & quote:SCM Reg 4.10.1 (c)	R	4,100.78
272609	17/09/2013	Reflect All Compressors	Waste-Water	Strip & quote:SCM Reg 4.10.1 (c)	R	19,621.40
272618	17/09/2013	Eikestad Boeredienste	Clean & Green	Strip & quote:SCM Reg 4.10.1 (c)	R	32,598.53
272633	17/09/2013	African Compass	Sekuriteit	Cert of Emerg. Scm Policy. 4.36.4	R	3,399.66
272634	17/09/2013	African Compass	Sekuriteit	Cert of Emerg. Scm Policy. 4.36.4	R	16,248.16
272635	17/09/2013	Franschhoek Farm Guard	Sekuriteit	Cert of Emerg. Scm Policy. 4.36.4	R	19,656.00
272637	17/09/2013	Franschhoek Farm Guard	Sekuriteit	Cert of Emerg. Scm Policy. 4.36.4	R	16,632.00
272638	17/09/2013	A.D Security Trading PTY LTD	Sekuriteit	Cert of Emerg. Scm Policy. 4.36.4	R	6,000.00
272639	17/09/2013	A.D Security Trading PTY LTD	Sekuriteit	Cert of Emerg. Scm Policy. 4.36.4	R	6,000.00
272640	17/09/2013	A.D Security Trading PTY LTD	Sekuriteit	Cert of Emerg. Scm Policy. 4.36.4	R	7,840.00
272665	17/09/2013	Eikestad Tuinsentrum	Sports	Strip & quote:SCM Reg 4.10.1 (c)	R	5,448.99
272677	18/09/2013	Boudel Motors (PTY) LTD	W/werke	Agents	R	6,222.67
272683	18/09/2013	Habitat For Humanity	New-Housing	M.O.U.	R	432,584.40
272691	19/09/2013	Sure Stellenbosch Travel	Public-Safety	Travel Agents	R	4,842.00
272698	20/09/2013	Media24 Beperk	Planning	Media House Exception	R	5,584.80
272734	20/09/2013	Inenzo Water (PTY) LTD	Waste-Water	Strip & quote:SCM Reg 4.10.1 (c)	R	8,906.82
272749	20/09/2013	Sure Stellenbosch Travel	E.E.	Travel Agents	R	18,844.00
272753	22/09/2013	Power Transformers	Elektro.F/hoek	Strip & quote:SCM Reg 4.10.1 (c)	R	9,804.00
272754	22/09/2013	Reinhausen South Africa (PTY)	E.E.	Strip & quote:SCM Reg 4.10.1 (c)	R	40,141.83
272755	22/09/2013	Alco Enterprises	W/werke	Strip & quote:SCM Reg 4.10.1 (c)	R	9,473.65
272756	22/09/2013	Kai Ma Hydraulics	Area-Cleaning	Agents	R	11,941.71
272757	22/09/2013	Triangle Brake Services	Sekuriteit	Strip & quote:SCM Reg 4.10.1 (c)	R	4,001.40
272758	22/09/2013	Power Transformers	E.E.	Strip & quote:SCM Reg 4.10.1 (c)	R	32,478.60
272760	22/09/2013	Barloworld Toyota Stellenbosch	Finance	Strip & quote:SCM Reg 4.10.1 (c)	R	22,912.45
272768	23/09/2013	Barloworld Toyota Stellenbosch	Verkeer	Strip & quote:SCM Reg 4.10.1 (c)	R	7,858.76
272769	23/09/2013	Gearbox Repair Centre	W/shop	Strip & quote:SCM Reg 4.10.1 (c)	R	37,116.29
272804	25/09/2013	Adenco Construction (PTY) LTD	E.E.	Deviation	R	1,435,470.79
272814	25/09/2013	Gateway Metalworks CC	Facilities	Cert of Emerg. Scm Policy. 4.36.4	R	432,088.50
272829	25/09/2013	Stellenbosch Super Spar	HR	Travel Agents	R	4,962.00
272838	25/09/2013	Media24 Beperk	Strategiese-Dienste	Media house Exception	R	7,000.00
272839	25/09/2013	Media24 Beperk	Strategiese-Dienste	Media house Exception	R	2,911.09
272840	25/09/2013	Rhotech	E.E.	Cert of Emerg. Scm Policy. 4.36.4	R	13,611.60
272845	26/09/2013	G.M Service Center	W/shop	Strip & quote:SCM Reg 4.10.1 (c)	R	4,507.88
272873	27/09/2013	Sure Stellenbosch Travel	MM-Office	Travel Agents	R	21,422.00
272878	27/09/2013	Masiqhame Trading 1553 CC	Sekuriteit	Cert of Emerg. Scm Policy. 4.36.4	R	16,720.00
272900	27/09/2013	Adams Roofing Contractors	Facilities	Deviation	R	7,090.00
272932	27/09/2013	De Kock & Cronje CC	E.E.	Strip & quote:SCM Reg 4.10.1 (c)	R	20,041.20
272934	27/09/2013	Alco Enterprises	W/werke	Strip & quote:SCM Reg 4.10.1 (c)	R	3,060.26
272935	27/09/2013	First Technology Western Cape	IT	SITA 285	R	66,855.30
272937	27/09/2013	Kirfane Investments (PTY) LTD	Property-Management	Lease Agreement	R	461,246.64
272951	27/09/2013	SBI Properties	New-Housing	Deviation	R	183,172.92
272988	29/09/2013	Ignite Advisory Services PTY LTD	Korp/Dienste	S.L.A : Invoice Attached	R	9,234.00
272989	29/09/2013	Ignite Advisory Services PTY LTD	Korp/Dienste	S.L.A : Invoice Attached	R	9,302.40
272990	29/09/2013	Ignite Advisory Services PTY LTD	Korp/Dienste	S.L.A : Invoice Attached	R	10,077.60
272991	29/09/2013	Ignite Advisory Services PTY LTD	Korp/Dienste	S.L.A : Invoice Attached	R	74,318.88
272992	29/09/2013	Ignite Advisory Services PTY LTD	Korp/Dienste	S.L.A : Invoice Attached	R	15,999.90
272993	29/09/2013	Ignite Advisory Services PTY LTD	Korp/Dienste	S.L.A : Invoice Attached	R	4,560.00
272996	29/09/2013	Sanitech Hygiene Services	Facilities	S.L.A : Creditor's	R	56,977.20
272998	29/09/2013	Wilstan Book Suppliers	Stellenbosch-Library	Sole Supplier	R	2,748.75
273007	29/09/2013	A.D Security Trading PTY LTD	Sekuriteit	Cert of Emerg. Scm Policy. 4.36.4	R	19,360.00

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273030	2013/10/01	Media 24 Beperk	Housing	Media house Exception	R	3,309.60
273031	2013/10/01	Media 24 Beperk	Strategic	Media house Exception	R	2,911.10
273034	2013/10/01	Total South Africa Pty Ltd	Stores	Deviation	R	269,977.50
273042	2013/10/01	Media 24 Beperk	Planning	Media house Exception	R	4,948.79
273045	2013/10/01	Gordian Fence SA Pty Ltd	Waste Water	Cert.Emerg :SCM Reg 4.10.1 (c)	R	10,236.06
273046	2013/10/01	Droomers Garage Paarl Pty Ltd	Waste Water	Agent :SCM Reg 4.10.1 (c)	R	3,901.08
273054	2013/10/02	First Technology Pty Ltd	Electrical Engineering	Sita 285	R	13,371.06
273058	2013/10/02	Remote Entry System	Waste Water	Strip & quote:SCM Reg 4.10.1 (c)	R	2,711.80

273061	2013/10/02	G.W Trautman cc	Waste Water	Deviation /Creditors	R	203,446.11
273069	2013/10/02	Maxal Projects SA Pty Ltd	Water Quality	2 offer received by closing date	R	4,240.80
273073	2013/10/03	Anwin Pump Service	Waste Water	Cert.Emerg :SCM Reg 4.10.1 (c)	R	7,529.70
273074	2013/10/03	Immex Waste Management cc	Waste Water	Cert.Emerg :SCM Reg 4.10.1 (c)	R	6,794.40
273079	2013/10/03	Independent Newspaper	Housing	Media house Exception	R	10,210.75
273080	2013/10/03	Media 24 Beperk	Housing	Media house Exception	R	7,664.58
273088	2013/10/03	Burns Erlo t/a King Catering	MM Office	1 offer received by closing date	R	2,736.00
273282	2013/10/06	Wenn John	Facilities	Cert of Emerg. Scm Policy. 4.36.4	R	2,500.00
273288	2013/10/06	Blackheath Auto Electric	Waste Water	Strip & quote:SCM Reg 4.10.1 (c)	R	8,454.24
273289	2013/10/06	Novel Stellenbosch	Waste Water	Strip & quote:SCM Reg 4.10.1 (c)	R	24,757.22
273294	2013/10/06	Cape Armature Winderz Pty	Waste Water	Strip & quote:SCM Reg 4.10.1 (c)	R	12,585.60
273295	2013/10/06	Megan's Construction Equipment	Roads	Strip & quote:SCM Reg 4.10.1 (c)	R	1,855.00
273302	2013/10/06	De Kock & Cronje cc	Electrical Engineering	Strip & quote:SCM Reg 4.10.1 (c)	R	4,646.64
273308	2013/10/07	Swey Design	Community Development	Media house Exception	R	3,600.00
273309	2013/10/07	Media 24 Beperk	Community Development	Media house Exception	R	2,911.10
273316	2013/10/07	Total South Africa Pty Ltd	Stores	Deviation	R	208,820.00
273335	2013/10/07	Saesi South Cape	Fire	SAESI	R	8,800.00
273337	2013/10/07	Blackheath Auto Electric	Area Cleaning	Strip & quote:SCM Reg 4.10.1 (c)	R	4,297.80
273340	2013/10/07	Mette's Auto Electric	Community Services	Strip & quote:SCM Reg 4.10.1 (c)	R	3,426.73
273356	2013/10/07	Media 24 Beperk	Planning	Media house Exception	R	4,948.81
273379	2013/10/08	Quint Meyer Builders	It	Cert of Emerg. Scm Policy. 4.36.4	R	6,575.00
273380	2013/10/08	Quint Meyer Builders	It	Cert of Emerg. Scm Policy. 4.36.4	R	3,820.00
273384	2013/10/08	Ithuba Industries	Water Work	2 offer received by closing date	R	5,140.00
273412	2013/10/09	Eikestad Tuinsentrum	Community Services	Strip & quote:SCM Reg 4.10.1 (c)	R	3,155.99
273414	2013/10/09	Stellenbosch Ramers	Property Management	1 offer received by closing date	R	4,905.44
273418	2013/10/09	Fire Raiders Cape Pty Ltd	Fire	Strip & quote:SCM Reg 4.10.1 (c)	R	5,273.25
273420	2013/10/09	Megan's Construction Equipment	Roads	Strip & quote:SCM Reg 4.10.1 (c)	R	8,700.00
273424	2013/10/09	Supreme Motors(L.E.D Motors)	Water Work	Strip & quote:SCM Reg 4.10.1 (c)	R	5,721.40
273431	2013/10/09	Supreme Motors(L.E.D Motors)	Water Work	Strip & quote:SCM Reg 4.10.1 (c)	R	15,105.25
273446	2013/10/09	Media 24 Beperk	New Housing	Media house Exception	R	4,336.92
273447	2013/10/09	Independent Newspaper	New Housing	Media house Exception	R	4,594.84
273464	2013/10/10	Orchard Supplier (PTY) LTD	Law Enforcement	Agent:SCM Reg 4.10.1 (c)	R	2,069.20
273481	2013/10/11	Total South Africa Pty Ltd	Stores	Deviation	R	203,573.00
273486	2013/10/11	Swey Design	Strategic	Media house Exception	R	6,750.00
273487	2013/10/11	Neo Technologies Pty Ltd	It	Sita 153	R	212,325.00
273533	2013/10/13	G.W Trautman cc	Pniel WWTW	Strip & quote:SCM Reg 4.10.1 (c)	R	40,609.74
273534	2013/10/13	G.W Trautman cc	Pniel WWTW	Strip & quote:SCM Reg 4.10.1 (c)	R	34,498.83
273598	2013/10/13	Pholo-ka-Hola Trading	Eng.Slivia	Deviation	R	140,000.00
273603	2013/10/13	Jones John Jerome	Facilities	Cert of Emerg. Scm Policy. 4.36.4	R	3,100.00
273643	2013/10/13	Community Organisation Resource Centre	IHS	Deviation	R	684,000.00
273661	2013/10/14	Media 24 Beperk	Finance	Media house Exception	R	9,897.62
273662	2013/10/14	Media 24 Beperk	Finance	Media house Exception	R	6,082.56
273663	2013/10/14	Khusela Solution Pty Ltd	Library	1 offer received by closing date	R	2,063.40
273665	2013/10/14	Media 24 Beperk	Finance	Media house Exception	R	9,127.30
273670	2013/10/14	Sure Stellenbosch Travel	HR	Travel Agent	R	14,058.48
273671	2013/10/14	Specialised Industrial Distribution	Roads	Strip & quote:SCM Reg 4.10.1 (c)	R	31,920.00
273675	2013/10/14	Consolidated Power Projects	Electrical Engineering	Strip & quote:SCM Reg 4.10.1 (c)	R	122,496.08

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274512	2013/11/01	CB Mantsai	Comm. Serv	Only 2 offers received by closing date	R	18,900.00
274516	2013/11/01	Boudel Motors	Water Werke	SCM Policy4.10.1(c) Agents	R	3,421.81
274525	2013/11/01	Global Coffee	E.s & F	Only 2 offers received by closing date	R	3,923.27
274526	2013/11/01	Momar	Waste Water	Sole Supplier	R	7,766.25
274531	2013/11/01	Sportwise Marketing	Comm. Dev.	Only 2 offers received by closing date	R	3,304.86
274539	2013/11/04	Lategans Sementwerke	Elect. Serv.	Only 1 offer received by closing date	R	18,399.09
274541	2013/11/04	Fire Raiders	Fire	SCM Policy4.11.1(c) (ii) Strip & Quote	R	6,274.90
274555	2013/11/04	Adenco	E E Subs	SCM Policy4.11.1(c) (ii) Strip & Quote	R	26,108.85
274556	2013/11/04	Power Transformers	E E Subs	SCM Policy4.11.1(c) (ii) Strip & Quote	R	19,528.20
274560	2013/11/04	Cape Rain	E.s & F	Only 1 offer received by closing date	R	29,980.86
274566	2013/11/04	VB Agri	Waste Water	SCM Policy4.11.1(c) (ii) Strip & Quote	R	3,783.15
274567	2013/11/04	Boland Promotions	Strategic Serv.	Only 2 offers received by closing date	R	18,981.00
274572	2013/11/05	Power Transformers	E E Subs	SCM Policy4.11.1(c) (ii) Strip & Quote	R	21,249.60
274578	2013/11/05	De Kock & Cronje	E. E Subs	SCM Policy4.11.1(c) (ii) Strip & Quote	R	17,695.65
274582	2013/11/05	De Kock & Cronje	E. E Subs	SCM Policy4.11.1(c) (ii) Strip & Quote	R	11,125.26
274583	2013/11/05	Kreatif Code & Design	Strategic Serv.	Only 1 offer received by closing date	R	13,794.00
274601	2013/11/05	City of Cape Town	Solid Waste	Copy Tax Invoice attached - Deviation	R	181,842.87
274604	2013/11/05	Triangle Brake Services	W Q P/kloof	Only 1 offer received by closing date	R	2,929.80
274607	2013/11/05	Power Transformers	E. E Subs	SCM Policy4.11.1(c) (ii) Strip & Quote	R	21,249.60
274609	2013/11/05	Reinhausen	E. E Subs	Sole Supplier	R	17,564.07
274619	2013/11/05	Alroy Paints	Facilities	Only 2 offers received by closing date	R	27,950.00
274622	2013/11/05	Hilti	E. E Subs	SCM Regulation 13 (a)	R	12,676.80
274629	2013/11/05	Gail Jonkers	Facilities	Only 2 offers received by closing date	R	8,750.00
274632	2013/11/05	Consolidated African Tech.	Finance	SCM Policy4.11.1(c) (ii) Strip & Quote	R	2,107.86

274636	2013/11/05	Edroy Woodman	Facilities	Only 2 offers received by closing date	R	16,800.00
274637	2013/11/05	Kontra Signs Cape	E. E Subs	Only 1 offer received by closing date	R	29,618.12
274646	2013/11/05	Boudel Motors	Water Werke	SCM Policy4.10.1(c) Agents	R	3,426.81
274648	2013/11/05	Turfmaster	C & G	SCM Policy4.10.1(c) Agents	R	12,302.91
274649	2013/11/05	De Kock & Cronje	E. E Subs	SCM Policy4.11.1(c) (ii) Strip & Quote	R	17,113.68
274652	2013/11/05	De Kock & Cronje	E E Subs	SCM Policy4.11.1(c) (ii) Strip & Quote	R	12,373.56
274671	2013/11/05	Mette's Auto Elect.	Rioolnet	SCM Policy4.11.1(c)(ii)Strip & Quote-CL2316	R	5,095.80
274692	2013/11/06	Barloworld Toyota	Law Enf.	SCM Policy4.11.1(c)(ii)Strip & Quote-CL39234	R	2,847.54
274694	2013/11/06	GM Motors	Elect. Serv.	SCM Policy4.11.1(c)(ii)Strip & Quote-CL30734	R	2,111.55
274702	2013/11/06	Media 24 (Eikestadnuus)	Strategic Serv.	Media House Exception	R	5,822.21
274719	2013/11/07	GB Linders	Traffic	SCM Policy4.11.1(c)(ii)Strip & Quote-CL18422	R	2,445.00
274722	2013/11/07	Taurus Service centre	W/shop	SCM Policy4.11.1(c)(ii)Strip & Quote-CL36560	R	14,457.76
274732	2013/11/07	ARB Electrical	Stores	Only 2 offers received by closing date	R	4,288.68
274743	2013/11/07	Shadowlands Nursery	E.s & F	Only 1 offer received by closing date	R	14,585.16
274763	2013/11/07	Swey Design	Strategic Serv.	Media House Exception	R	4,500.00
274773	2013/11/07	CT Lab	Elect. Serv.	Deviaton	R	14,364.00
274776	2013/11/07	Second Opinion Consulting	Waste Water	SCM Regulation 13 (a)	R	7,000.00
274778	2013/11/07	Outdoor Escape	Brandweer	Only 1 offer received by closing date	R	15,450.00
274812	2013/11/08	Independent News paper	Solid Waste	Media House Exception	R	3,829.03
274818	2013/11/08	Franschhoek Build It	Facilities	Only 2 offers received by closing date	R	3,785.00
274826	2013/11/08	Media 24 (Die Burger)	Solid Waste	Media House Exception	R	5,134.10
274827	2013/11/08	Hydrengo	W/shop	SCM Policy4.11.1(c)(ii)Strip & Quote-CL37160	R	4,110.50
274829	2013/11/08	Swey Design	Strategic Serv.	Media House Exception	R	6,750.00
274836	2013/11/08	New Neon Lightning	Elect. Serv.	Only 2 offers received by closing date	R	29,640.00
274837	2013/11/08	Victory Tickets 212	Facilities	Only 2 offers received by closing date	R	25,538.57
274840	2013/11/08	Stellenbosch Hiring & Supply	Comm. Serv	Only 2 quotes on file	R	10,790.10
274843	2013/11/11	Media 24 (Eikestadnuus)	Strategic Serv.	Media House Exception	R	5,880.00
274844	2013/11/11	Media 24 (Gazette)	Strategic Serv.	Media House Exception	R	6,000.00
274862	2013/11/11	Supreme Motors	Roads	SCM Policy4.11.1(c)(ii)Strip & Quote-CL38995	R	2,688.41
274863	2013/11/11	Payday	H. R	S.L.A	R	18,810.00
274864	2013/11/11	LED Motors	Elect. Serv.	SCM Policy4.11.1(c)(ii)Strip & Quote-CL21210	R	2,232.98
274865	2013/11/11	Lindriena Ent. t/a Group 1 Nissan	Law Enf.	SCM Policy4.10.1(c) Agents	R	3,302.72
274866	2013/11/11	H.O.W	Roads	SCM Policy4.11.1(c)(ii)Strip & Quote-CL15037	R	8,750.00
274890	2013/11/12	De Kock & Cronje	E. E Subs	SCM Policy4.11.1(c) (ii) Strip & Quote	R	11,808.12
274894	2013/11/12	ABB South Africa	E. E Subs	Sole Supplier	R	14,295.60
274898	2013/11/12	Nashua Western Cape	Printing Office	Only 1 offer received by closing date	R	6,270.00
274900	2013/11/12	Franschhoek Build It	Stores	Only 1 offer received by closing date	R	6,091.00
274902	2013/11/12	Incedon Cape	Stores	Only 1 offer received by closing date	R	11,121.84
274912	2013/11/12	Blackheath Autolec	W/shop	SCM Policy4.11.1(c)(ii)Strip & Quote-CL24247	R	4,349.10
274913	2013/11/12	Sure Travel Stellenbosch	Eng. Serv	Travelling Agent	R	9,058.00
274949	2013/11/13	Hydrengo	W/shop	SCM Policy4.11.1(c)(ii)Strip & Quote-CL22542	R	20,856.90
274960	2013/11/13	Gearbox Repair Centre	W/shop	SCM Policy4.11.1(c)(ii)Strip & Quote-CL40824	R	13,966.80
274969	2013/11/13	John Wenn	Facilities	Emergency	R	7,600.00
274972	2013/11/13	Earl-Nique Decorators	Facilities	Only 2 offers received by closing date	R	10,032.00
274975	2013/11/13	A A D	W/shop	SCM Policy4.11.1(c)(ii)Strip & Quote-CL26685	R	24,762.86
274988	2013/11/13	Kai-ma Hydraulics	W/shop	SCM Policy4.11.1(c)(ii)Strip & Quote-CL24247	R	3,854.03
274989	2013/11/13	Alco Enterprises	Water Werke	SCM Policy4.11.1(c)(ii)Strip & Quote	R	3,246.40
275001	2013/11/13	Turfmaster	C & G	SCM Policy4.10.1(c) Agents	R	4,545.40
275020	2013/11/14	Umoya Software	Comm. Dev.	Deviation	R	26,676.00
275027	2013/11/14	Rustenburg Auto Repairs	Roads	SCM Policy4.11.1(c)(ii)Strip & Quote-CL59375	R	2,250.00
275033	2013/11/14	Barloworld Toyota	Fire	SCM Policy4.11.1(c)(ii)Strip & Quote-CL30190	R	5,677.01
275039	2013/11/14	Independent News paper	Corp. serv	Media House Exception	R	9,420.16
275040	2013/11/14	Independent News paper	H. R	Media House Exception	R	9,420.16
275046	2013/11/14	Media 24 (Die Burger)	H. R	Media House Exception	R	10,670.40
275050	2013/11/14	Annes Catering	L.E.D	Only 2 offers received by closing date	R	2,900.00
275063	2013/11/15	Fire Raiders Cape	Fire	SCM Policy4.11.1(c)(ii)Strip & Quote-CL50544	R	6,889.70
275072	2013/11/15	Eikestad Boeredienste	C & G	SCM Policy4.11.1(c)(ii)Strip & Quote-CL76930	R	7,923.00
275075	2013/11/15	Factospace t/a Sign-a Rama	Fire	Only 2 offers received by closing date	R	3,755.00
275076	2013/11/15	Immex	Waste Water	Emergency	R	5,095.80
275077	2013/11/15	Independent News paper	Eng. Serv	Media House Exception	R	9,420.16
275078	2013/11/15	Media 24 (Die Burger)	Strat. & Corp	Media House Exception	R	5,880.01
275079	2013/11/15	Leading Edge 70cc	Water Werke	SCM Policy4.11.1(c)(ii)Strip & Quote	R	5,814.00
275084	2013/11/15	Boland Promotions	Strategic Serv.	Only 1 offer received by closing date	R	11,833.20
275089	2013/11/15	Victory Tickets 212	Sport	Only 2 offers received by closing date	R	28,225.83
275099	2013/11/18	ARB Electrical	Stores	Only 2 offers received by closing date	R	25,982.52
275116	2013/11/18	Independent News paper	I.H.S	Media House Exception	R	4,084.30
275117	2013/11/18	Media 24 (Die Burger)	I.H.S	Media House Exception	R	4,563.65
275145	2013/11/18	Supreme Motors	Roads	SCM Policy4.11.1(c)(ii)Strip & Quote-CL15037	R	3,421.87
275181	2013/11/19	Boudel Motors	Water Werke	SCM Policy4.10.1(c) Agents	R	3,127.56
275188	2013/11/19	All Star Productions	Events & Fleet	Deviation	R	20,000.00
275189	2013/11/19	Eccentric Sound	Events & Fleet	Deviation	R	4,500.00
275190	2013/11/19	Wayne McKay	Events & Fleet	Deviation	R	10,000.00
275193	2013/11/19	Milhon	Halls	Only 1 offer received by closing date	R	7,410.00

275211	2013/11/19	Khusela Solutions	Eng. Serv	Sita contract 285/1	R	3,310.56
275220	2013/11/19	Vodacom	I. T	SCM Policy4.10.1(c)	R	2,850.00
275243	2013/11/20	Media 24 (Eikestadnuus)	Eng. Serv	Media House Exception	R	12,372.00
275250	2013/11/20	Autronics Fleet	Events & Fleet	Deviation	R	12,978.90
275252	2013/11/20	Media 24 (Eikestadnuus)	Finance	Media House Exception	R	8,248.00
275261	2013/11/20	Neotel	I. T	Deviation	R	11,901.60
275263	2013/11/20	Media 24 (Eikestadnuus)	Strategic Serv.	Media House Exception	R	2,183.32
275279	2013/11/20	Kumnandi Tours	Strategic Serv.	Only 2 offers received by closing date	R	13,000.00
275280	2013/11/20	Ten of Cups	Mayors office	Only 2 offers received by closing date	R	11,956.32
275281	2013/11/20	Bathrooms 4 U	Facilities	Only 2 offers received by closing date	R	6,415.00
275324	2013/11/21	J J Jones	Facilities	Certificate of Emergency	R	5,150.00
275331	2013/11/21	Hidro-tech	K/muts w.w.t.w	SCM Policy4.11.1(c)(ii)Strip & Quote	R	13,851.00
275333	2013/11/21	Eya Bantu	E.E Subs	SCM Policy4.11.1(c)(ii)Strip & Quote	R	23,142.00
275374	2013/11/22	Loxton Irrigation	E.s & F	Only 2 offers received by closing date	R	6,312.86
275377	2013/11/22	Pepler Alarms	E. E	SCM Policy4.11.1(c)(ii)Strip & Quote	R	12,653.36
275395	2013/11/22	VB Agri	Stb W.w.t.w	SCM Policy4.11.1(c)(ii)Strip & Quote	R	5,049.24
275413	2013/11/25	Media 24 (Eikestadnuus)	Strategic Serv.	Media House Exception	R	48,000.00
275419	2013/11/25	Mnr NJ Newman	Comm. Serv	Only 2 offers received by closing date	R	21,500.00
275421	2013/11/25	Boudel Motors	Water Werke	SCM Policy4.11.1(c)(ii)Strip & Quote-CL63607	R	9,795.47
275431	2013/11/25	Media 24 (Eikestadnuus)	C & G	Media House Exception	R	5,035.88
275454	2013/11/25	De Kock & Cronje	E.E Subs	SCM Policy4.11.1(c)(ii)Strip & Quote	R	24,988.80
275456	2013/11/25	Consolidated African Tech.	Finance	SCM Policy4.11.1(c)(ii)Strip & Quote	R	2,107.86
275494	2013/11/25	Plumstead Electrical	Stores	Only 2 offers received by closing date	R	11,115.00
275496	2013/11/25	Lube Marketing	Stores	Only 2 offers received by closing date	R	18,675.48
275503	2013/11/26	Augustine Cloete Attorneys	Legal Services	Deviation	R	19,683.10
275504	2013/11/26	Webber Wentzel	Legal Services	Deviation	R	5,472.00
275505	2013/11/26	Media 24 (Eikestadnuus)	Planning	Media House Exception	R	4,948.81
275507	2013/11/26	Augustine Cloete Attorneys	Legal Services	Deviation	R	22,732.36
275516	2013/11/26	DP Truckhire	Solid Waste	Only 2 offers received by closing date	R	27,075.00
275517	2013/11/26	Megan's Construction	Eng. serv	SCM Policy4.11.1(c)(ii)Strip & Quote	R	28,765.00
275520	2013/11/26	Cronlec	Elect. Serv.	Only 2 offers received by closing date	R	8,550.00
275524	2013/11/26	Augustine Cloete Attorneys	Legal Services	Deviation	R	25,637.77
275527	2013/11/26	Media 24 (Paarl Post)	Prop. man	Media House Exception	R	5,584.80
275535	2013/11/26	GR Pump & Valve	Pniel W.w.t.w	scM Policy4.11.1(c)(ii)Strip & Quote	R	5,933.81
275540	2013/11/26	Shafiek Mogamat Ismail	Traffic	Balju	R	5,803.17
275547	2013/11/26	Penta Draad	F/hoek Parke	Only 2 offers received by closing date	R	19,226.59
275548	2013/11/26	Merry Pak	Strategic Serv.	Only 1 offer received by closing date	R	2,268.60
275551	2013/11/26	Eikestad Furniture	Corp. serv	Only 1 offer received by closing date	R	3,699.00
275554	2013/11/26	My office Furniture	Prop. man	Only 2 offers received by closing date	R	12,366.32
275556	2013/11/26	A & M Primwood	C & G	Only 1 offer received by closing date	R	17,790.00
275557	2013/11/26	Mette's Auto Elect.	Water Werke	SCM Policy4.11.1(c)(ii)Strip & Quote	R	2,350.14
275579	2013/11/27	Media 24 (Eikestadnuus)	Budget Office	Media House Exception	R	7,052.05
275594	2013/11/27	Boudel Motors	Water Werke	SCM Policy4.11.1(c)(ii)Strip & Quote-CL63608	R	9,795.47
275617	2013/11/27	Kumnandi Tours	Eng. serv	Only 2 offers received by closing date	R	2,800.00
275626	2013/11/28	United Scientific	Sanitation Lab	Only 2 quotes on file	R	3,648.00
275632	2013/11/28	Actom Electrical Products	Stores	Only 1 offer received by closing date	R	11,449.13
275633	2013/11/28	Actom Electrical Products	Stores	Only 2 offers received by closing date	R	18,491.35
275634	2013/11/28	Ithuba Industries	Stores	Only 2 offers received by closing date	R	15,489.00
275638	2013/11/28	Waltons Stationery	Stores	Only 2 offers received by closing date	R	27,341.76
275646	2013/11/28	Momar	Waste Water	Sole supplier	R	7,410.00
275647	2013/11/28	Momar	Waste Water	Sole supplier	R	7,766.25
275648	2013/11/28	Zintle Security Serv	Law Enforcement	Deviation	R	20,644.00
275649	2013/11/28	A.D Security Trading	Law Enforcement	Deviation	R	13,200.00
275650	2013/11/28	Procore Protection & Labour	Law Enforcement	Deviation	R	16,794.00
275651	2013/11/28	Procore Protection & Labour	Law Enforcement	Deviation	R	4,043.00
275669	2013/11/28	Boudel Motors	Water Werke	SCM Policy4.11.1(c)(ii)Strip & Quote-CL63607	R	8,874.10
275673	2013/11/28	Turfmaster	C & G	Only 1 offer received by closing date	R	5,348.46
275674	2013/11/28	Plumstead Electrical	E.E Subs	Only 2 offers received by closing date	R	4,389.00
275692	2013/11/29	Omega Brake & Clutch	w/shop	SCM Policy4.11.1(c)(ii)Strip & Quote-CL40824	R	4,118.04
275695	2013/11/29	Boudel Motors	Roads	SCM Policy4.11.1(c)(ii)	R	4,425.43
275697	2013/11/29	Independent News paper	Budget Office	Media House Exception	R	9,420.16
275704	2013/11/29	Hilti	E.E Subs	SCM Policy4.11.1(c)(ii) - Sole supplier	R	4,788.00
275717	2013/11/29	Merry Pak	L.E.D	Only 2 offers received by closing date	R	10,488.00
275726	2013/11/29	Sign a Rama	Comm. Serv	Only 1 offer received by closing date	R	6,057.55
275752	2013/11/29	Blackheath Autolec	Area Cleaning	SCM Policy4.11.1(c)(ii)Strip & Quote-CL52277	R	2,457.84
275754	2013/11/29	Mette's Auto Elect.	Water Werke	SCM Policy4.11.1(c)(ii)Strip & Quote-CL10278	R	3,612.22
275756	2013/11/29	Stellenbosch Nightshelter	Public Safety	S.L.A	R	13,400.95
275767	2013/11/29	Specialised Industrial Dist.	Roads	SCM Policy4.11.1(c)(ii)Strip & Quote-CL43918	R	6,648.48
275770	2013/11/29	L.E.D Motors	Rioolnet	SCM Policy4.11.1(c)(ii)Strip & Quote-CL10774	R	3,041.50

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275788	02/12/2013	Boland Toilets	ISM	Cert of Emerg. Scm Policy. 4.36.4	R	39,526.86
275865	03/12/2013	Momar	Rioolnetwerk	Agents : SCM Policy 4.11.1 © (11)	R	4,788.00

275896	03/12/2013	Hydrenco CC	Area-Cleaning	Strip & quote:SCM Reg 4.10.1 (c)	R	17,540.50
275900	03/12/2013	Hidro-Tech Systems PTY LTD	W/werke	Strip & quote:SCM Reg 4.10.1 (c)	R	19,513.38
275904	03/12/2013	DP Truck Hire	Solid-Waste	Cert of Emerg. Scm Policy. 4.36.4	R	2,508.00
275907	03/12/2013	Kai Ma Hydraulics	W/shop	Strip & quote:SCM Reg 4.10.1 (c)	R	4,220.38
275910	03/12/2013	Maxal Projects (SA) (PTY) LTD	P/kloof	Strip & quote:SCM Reg 4.10.1 (c)	R	3,967.20
275911	03/12/2013	Cliffe Dekker Inc	Corp/Strategic	LEGAL-SERVICES	R	31,213.20
275912	03/12/2013	Omega Brake & Clutch	Brandweer	Strip & quote:SCM Reg 4.10.1 (c)	R	4,014.69
275913	03/12/2013	Cliffe Dekker Inc	Corp/Strategic	LEGAL-SERVICES	R	64,290.30
275914	03/12/2013	Boland Cleaning Specialists	Facilities	Cert of Emerg. Scm Policy. 4.36.4	R	4,542.00
275960	03/12/2013	Itron SA (PTY) LTD	Income	S.L.A : Invoice Attached	R	138,520.84
275973	03/12/2013	Hydrenco CC	W/shop	Strip & quote:SCM Reg 4.10.1 (c)	R	10,009.70
276022	04/12/2013	Associated Automotive Dist	W/shop	Agents : SCM Policy 4.11.1 © (11)	R	3,340.20
276058	04/12/2013	Sure Stellenbosch Travel	HR	Travelling Agents	R	5,508.00
276066	05/12/2013	Independent Newspaper Cape	IT	Media House Exception	R	3,829.03
276120	06/12/2013	Media24 Beperk	Finance	Media House Exception	R	5,822.20
276136	06/12/2013	TMS Hasler	Korp/Dienste	S.L.A: Invoice Attached	R	31,680.00
276148	06/12/2013	Media24 Beperk	L.E.D	Media House Exception	R	2,183.32
276159	09/12/2013	Sure Stellenbosch Travel	Civil-Engineering	Travelling Agents : Nwabisa	R	6,358.00
276186	09/12/2013	Power Transformers	E.E.	Strip & quote:SCM Reg 4.10.1 (c)	R	28,785.00
276187	09/12/2013	Boudel Motors (PTY) LTD	W/werke	Strip & quote:SCM Reg 4.10.1 (c)	R	11,154.95
276246	10/12/2013	Total South Africa (PTY) LTD	Stores	Deviation	R	172,193.59
276253	10/12/2013	Vaal Cape Transmission	Security	Strip & quote:SCM Reg 4.10.1 (c)	R	3,021.00
276256	10/12/2013	Maxal Projects (SA) (PTY) LTD	Waste Water	Strip & quote:SCM Reg 4.10.1 (c)	R	15,229.72
276258	10/12/2013	V.B Agriculture	Waste Water	Strip & quote:SCM Reg 4.10.1 (c)	R	51,401.40
276260	10/12/2013	V.B Agriculture	Waste Water	Strip & quote:SCM Reg 4.10.1 (c)	R	46,437.81
276277	11/12/2013	Eikestad Auto Electrical	Fire	Strip & quote:SCM Reg 4.10.1 (c)	R	2,955.00
276312	11/12/2013	RRR Civils cc	Facilities	Cert of Emerg. Scm Policy. 4.36.4	R	15,754.80
276320	12/12/2013	G.W Trautman cc	Waste-Water	Strip & quote:SCM Reg 4.10.1 (c)	R	5,747.85
276321	12/12/2013	Media24 Beperk	Corporate Services	Media House Exception	R	5,531.09
276322	12/12/2013	Media24 Beperk	Corporate Services	Media House Exception	R	5,531.09
276327	12/12/2013	Burke Cupido Transport	Public Safety	Cert of Emerg. Scm Policy. 4.36.4	R	2,200.00
276333	12/12/2013	Burke Cupido Transport	Strategiesie-Dienste	Cert of Emerg. Scm Policy. 4.36.4	R	30,800.00
276336	12/12/2013	Media24 Beperk	Corporate Services	Media House Exception	R	8,116.43
276339	12/12/2013	Media24 Beperk	Corporate Services	Media House Exception	R	6,203.77
276345	12/12/2013	Flotron Instrumentation Service	Filters	Strip & quote:SCM Reg 4.10.1 (c)	R	36,424.14
276351	12/12/2013	Khusela Solutions (PTY) LTD	Engineering	Sita 285/1	R	5,706.84
276365	12/12/2013	Boland Toilets	I S M	Cert of Emerg. Scm Policy. 4.36.4	R	19,763.43
276379	12/12/2013	Media24 Beperk	Strategiesie-Dienste	Media House Exception	R	13,099.96
276387	12/12/2013	Postwink Sales cc	Community-Services	Strip & quote:SCM Reg 4.10.1 (c)	R	25,057.20
276402	12/12/2013	Exeo Khokela	Engineering	Cert of Emerg. Scm Policy. 4.36.4	R	222,563.34
276416	12/12/2013	Macsteel Trading Fluid Control	Water Work	Strip & quote:SCM Reg 4.10.1 (c)	R	10,221.24
276458	13/12/2013	Zintle Security Services cc	Public Safety	Deviation (Creditors)	R	3,175.00
276461	13/12/2013	Zintle Security Services cc	Public Safety	Deviation (Creditors)	R	6,968.00
276463	13/12/2013	Zintle Security Services cc	Public Safety	Deviation (Creditors)	R	5,040.00
276464	13/12/2013	Zintle Security Services cc	Public Safety	Deviation (Creditors)	R	3,175.00
276478	17/12/2013	Total South Africa (PTY) LTD	Stores	Deviation	R	130,220.42
276479	17/12/2013	Total South Africa (PTY) LTD	Stores	Deviation	R	167,885.02
276480	17/12/2013	Total South Africa (PTY) LTD	Stores	Deviation	R	161,116.18
276493	17/12/2013	De Kock & Cronje cc	Electrical Engineering	Strip & quote:SCM Reg 4.10.1 (c)	R	2,439.60
276511	17/12/2013	Tumar Motors	Waste Water	Strip & quote:SCM Reg 4.10.1 (c)	R	2,280.90
276525	17/12/2013	Specialised Industrial Distributors	Waste Water	Strip & quote:SCM Reg 4.10.1 (c)	R	37,770.25
276527	17/12/2013	Kai Ma Hydraulics	W/shop	Strip & quote:SCM Reg 4.10.1 (c)	R	10,805.53
276528	17/12/2013	Leading Edge	Waste Water	Strip & quote:SCM Reg 4.10.1 (c)	R	5,187.00
276532	17/12/2013	Hydrenco CC	W/shop	Strip & quote:SCM Reg 4.10.1 (c)	R	2,456.70
276542	17/12/2013	House Of Wisdom Starter	Roads	Strip & quote:SCM Reg 4.10.1 (c)	R	1,100.00
276546	17/12/2013	Transtech Pty Ltd	W/shop	Agent	R	2,471.81
276557	17/12/2013	Swey Design cc	Electrical Engineering	Media house Exception	R	3,600.00
276561	17/12/2013	Reliability Inspection Services	Electrical Engineering	Media house Exception	R	6,504.00
276589	18/12/2013	Specialised Industrial Distributors	Water Work	Agent	R	10,387.68
276609	18/12/2013	Specialised Industrial Distributors	Waste Water	Strip & quote:SCM Reg 4.10.1 (c)	R	21,660.00
276648	18/12/2013	Hidro tech Systems Pty Ltd	Water Work	Strip & quote:SCM Reg 4.10.1 (c)	R	3,249.00
276668	18/12/2013	Actom Electrical Products	Electrical Engineering	Agent	R	8,928.48
276671	18/12/2013	Hidro tech Systems Pty Ltd	Waste Water	Strip & quote:SCM Reg 4.10.1 (c)	R	27,209.52
276676	18/12/2013	Wilhelm's Auto	Water Work	Strip & quote:SCM Reg 4.10.1 (c)	R	2,240.00
276678	18/12/2013	Omega Brake & Clutch	W/shop	Strip & quote:SCM Reg 4.10.1 (c)	R	10,252.29
276680	18/12/2013	Kai Ma Hydraulics	W/shop	Strip & quote:SCM Reg 4.10.1 (c)	R	3,227.83
276696	19/12/2013	Independent Newspapers	Finance	Media house Exception	R	4,084.30
276704	19/12/2013	Rustenburg Auto Repairs	Traffic	Strip & quote:SCM Reg 4.10.1 (c)	R	4,750.00
276714	19/12/2013	Franschhoek Tyres	Electrical Engineering	Strip & quote:SCM Reg 4.10.1 (c)	R	2,544.35
276764	23/12/2013	Hidro tech Systems Pty Ltd	Waste Water	Strip & quote:SCM Reg 4.10.1 (c)	R	14,567.09
276770	23/12/2013	DP Truckhire	Solid Waste	Creditors/Deviation	R	541,150.00
276794	23/12/2013	Fire Raiders Cape	Fire	Strip & quote:SCM Reg 4.10.1 (c)	R	6,608.01
276795	23/12/2013	Barloworld Toyota	Security	Strip & quote:SCM Reg 4.10.1 (c)	R	2,197.35

276821	23/12/2013	DP Truckhire	Solid Waste	Cert of Emerg. Scm Policy. 4.36.4	R	4,446.00
276862	27/12/2013	Turfmaster	Community-Services	Strip & quote:SCM Reg 4.10.1 (c)	R	5,199.70

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279133	2014/03/03	Novel	Corporate Service	Strip & quote:SCM Reg 4.10.1 (c)	R	3,739.64
279143	2014/03/03	G.W Trautman CC	Waste Water	Strip & quote:SCM Reg 4.10.1 (c)	R	10,859.16
279149	2014/03/03	HSM Amanzi Pump	Waste Water	Strip & quote:SCM Reg 4.10.1 (c)	R	12,973.20
279151	2014/03/03	Plant Culture CC	Clean & Green	2 offer received by closing date	R	20,528.55
279152	2014/03/03	Media 24 Beperk (adverts)	Planning BDM	Media house Exception	R	5,246.39
279153	2014/03/03	Media 24 Beperk (adverts)	Planning	Media house Exception	R	5,246.39
279172	2014/03/04	Thorp Paarl Boudel Motors	Waste Water	Agent: SCM Reg 4.10.1 (c)	R	2,799.93
279184	2014/03/04	Khusela Solutions	Library	Sita 285/1 contract itms	R	15,595.20
279192	2014/03/04	Khusela Solutions	Law Enforcement	Sita 285/1 contract itms	R	8,828.97
279255	2014/03/05	Power Transformers	Electrical	Strip & quote:SCM Reg 4.10.1 (c)	R	48,598.20
279257	2014/03/05	Plant Culture CC	Community Services	2 offer received by closing date	R	29,293.44
279276	2014/03/05	Eyabantu Professional Service	Franschoek Electrical	Strip & quote:SCM Reg 4.10.1 (c)	R	29,922.72
279279	2014/03/05	Kirfane Investments (PTY)	Property Management	Lease Agreement	R	457,046.51
279281	2014/03/05	University of Stellenbosch	Planning	Deviation	R	977,208.00
279310	2014/03/06	Wilhelm's Auto	Water Works	Strip & quote:SCM Reg 4.10.1 (c)	R	10,634.00
279344	2014/03/06	Media 24 Beperk (adverts)	Electrical Engineering Subs	Media house Exception	R	4,620.59
279345	2014/03/06	Media 24 Beperk (adverts)	Electrical Engineering Subs	Media house Exception	R	4,620.59
279350	2014/03/06	Total South Africa	Stores	Deviation	R	216,245.00
279369	2014/03/06	Reflect All Compressors	Waste Water	Strip & quote:SCM Reg 4.10.1 (c)	R	2,160.30
279376	2014/03/06	Media 24 Beperk (adverts)	Engineering Services	Media house Exception	R	4,928.63
279393	2014/03/06	Media 24 Beperk (adverts)	Solid Waste	Media house Exception	R	4,312.55
279461	2014/03/07	Timbercity Stellenbosch	Roads	Strip & quote:SCM Reg 4.10.1 (c)	R	3,445.00
279487	2014/03/07	Hidro-Tech Systems (PTY)	Water Works	Strip & quote:SCM Reg 4.10.1 (c)	R	8,646.90
279488	2014/03/07	Media 24 Beperk (adverts)	Corporate Strategic	Media house Exception	R	15,428.00
279489	2014/03/07	Media 24 Beperk (adverts)	Corporate Strategic	Media house Exception	R	15,428.00
279526	2014/03/10	G.R. Pump and Valve Services	Waste Water	Strip & quote:SCM Reg 4.10.1 (c)	R	6,498.00
279533	2014/03/10	Stellenbosch Bikes	Law Enforcement	Agent: SCM Reg 4.10.1 (c)	R	2,080.00
279538	2014/03/10	Eikestad Tuinsentrum	Roads	Strip & quote:SCM Reg 4.10.1 (c)	R	2,632.12
279539	2014/03/10	De Kock&Cronje CC	Electrical Engineering Subs	Strip & quote:SCM Reg 4.10.1 (c)	R	22,798.86
279552	2014/03/10	Droomers Garage Paarl	Waste Water	Agent: SCM Reg 4.10.1 (c)	R	11,685.00
279628	2014/03/11	While Its Day (Kevhec CC T/A)	Roads	Strip & quote:SCM Reg 4.10.1 (c)	R	2,916.54
279629	2014/03/11	While Its Day (Kevhec CC T/A)	Roads	Strip & quote:SCM Reg 4.10.1 (c)	R	2,532.01
279632	2014/03/11	Milla S.A	Local Economic Develop	Conference	R	5,688.60
279655	2014/03/11	Alpha Hydraulic Lifting Service	Electrical Engineering	Strip & quote:SCM Reg 4.10.1 (c)	R	29,214.78
279659	2014/03/11	Alpha Hydraulic Lifting Service	Electrical Engineering	Strip & quote:SCM Reg 4.10.1 (c)	R	12,073.74
279669	2014/03/11	Hidro-Tech Systems (PTY)	Clean & Green	Strip & quote:SCM Reg 4.10.1 (c)	R	8,117.94
279688	2014/03/11	Media24 Beperk (Adverts)	Clean & Green	Media house Exception	R	6,171.20
279726	2014/03/11	Khusela Solutions	Law Enforcement	Sita: 285/1	R	12,118.20
279727	2014/03/11	Khusela Solutions	Law Enforcement	Sita: 285/1	R	3,477.00
279730	2014/03/11	Khusela Solutions	Finance(Water&Elect)	Sita: 285/1	R	3,186.00
279743	2014/03/12	Media24 Beperk (Adverts)	Facilities	Media house Exception	R	4,372.00
279752	2014/03/12	Media24 Beperk (Adverts)	Corporate Strategic	Media house Exception	R	5,613.18
279816	2014/03/12	Media24 Beperk (Adverts)	Engineering Services	Media house Exception	R	8,744.01
279848	2014/03/12	Boland Motors	Waste Water	Strip & quote:SCM Reg 4.10.1 (c)	R	3,930.72
279850	2014/03/12	Eikestad Tuinsentrum	Waste Water	Strip & quote:SCM Reg 4.10.1 (c)	R	3,306.00
279861	2014/03/12	Marce Fire Fighting Tech	Fire Dept	Strip & quote:SCM Reg 4.10.1 (c)	R	3,420.00
279864	2014/03/12	Hidro-Tech Systems (PTY)	Waste Water	Strip & quote:SCM Reg 4.10.1 (c)	R	7,296.00
279866	2014/03/12	Hidro-Tech Systems (PTY)	Waste Water	Strip & quote:SCM Reg 4.10.1 (c)	R	11,628.00
279870	2014/03/12	HSM Amanzi Pump	Water Works	Strip & quote:SCM Reg 4.10.1 (c)	R	30,487.59
279875	2014/03/12	Pumptron (PTY) LTD	Waste Water	Strip & quote:SCM Reg 4.10.1 (c)	R	22,633.56
279879	2014/03/12	House of Wisdom Starter & Alterator	Roads	Strip & quote:SCM Reg 4.10.1 (c)	R	3,010.00
279886	2014/03/12	Blackheath Auto Electrical	Waste Water	Strip & quote:SCM Reg 4.10.1 (c)	R	4,452.84
279889	2014/03/12	Power Transformers	Electrical Engineering Subs	Strip & quote:SCM Reg 4.10.1 (c)	R	35,062.98
279900	2014/03/12	Alco Enterprises	Water Works	Strip & quote:SCM Reg 4.10.1 (c)	R	2,675.40
279901	2014/03/12	Blackheath Auto Electrical	Area Cleaning	Strip & quote:SCM Reg 4.10.1 (c)	R	5,580.30
279905	2014/03/12	AHB Construction	I.S.M	Creditors/Deviation	R	11,000.00
279914	2014/03/13	Media24 Beperk (Adverts)	Engineering	Media house Exception	R	20,684.16
279920	2014/03/13	Jetvac South Africa	Waste Water	Strip & quote:SCM Reg 4.10.1 (c)	R	13,747.26
279921	2014/03/13	G.R. Pump & Valve Services	Waste Water	Strip & quote:SCM Reg 4.10.1 (c)	R	8,580.78
279938	2014/03/13	Media24 Beperk (Adverts)	Human Resource	Media house Exception	R	11,819.52
279978	2014/03/13	Triangle Brake Services (pty)	Traffic	Strip & quote:SCM Reg 4.10.1 (c)	R	5,168.76
279980	2014/03/14	Franschoek Motors	Franschoek Electrical	Strip & quote:SCM Reg 4.10.1 (c)	R	4,484.63
279981	2014/03/14	Media24 Beperk (Adverts)	Engineering	Media house Exception	R	4,620.59
279982	2014/03/14	Media24 Beperk (Adverts)	Engineering	Media house Exception	R	4,620.59
279983	2014/03/14	Franschoek Motors	Franschoek Electrical	Strip & quote:SCM Reg 4.10.1 (c)	R	5,455.26
279986	2014/03/14	Franschoek Motors	Franschoek Electrical	Strip & quote:SCM Reg 4.10.1 (c)	R	8,237.63
279990	2014/03/14	Eikestad Brake & Clutch	I.V Filters	Strip & quote:SCM Reg 4.10.1 (c)	R	850.00
280026	2014/03/14	Media24 Beperk (Adverts)	Sport	Media house Exception	R	4,620.59
280039	2014/03/14	Independent Newspapers (pty)	Engineering	Media house Exception	R	4,638.43

280040	2014/03/14	Independent Newspapers (pty)	Engineering	Media house Exception	R	3,768.73
280041	2014/03/14	Independent Newspapers (pty)	Community Services	Media house Exception	R	4,058.63
280057	2014/03/14	GM Service Centre CC	Waste Water	Strip & quote:SCM Reg 4.10.1 (c)	R	34,548.50
280062	2014/03/14	Independent Newspapers (pty)	Engineering	Media house Exception	R	21,692.83
280073	2014/03/14	Peninsula Water Treatment	Sport	Strip & quote:SCM Reg 4.10.1 (c)	R	9,598.80
280253	2014/03/18	Media24 Beperk (Adverts)	Community Services	Media house Exception	R	4,372.00
280371	2014/03/19	Leading Edge 70 CC	Paradyskloof	Deviation	R	8,464.50
280372	2014/03/19	Maxal Projects	Paradyskloof	Deviation	R	268,104.29
280399	2014/03/20	Reinhausen South Africa	Electrical Engineering Subs	Strip & quote:SCM Reg 4.10.1 (c)	R	88,657.99
280405	2014/03/20	Lindriena Entrepreneurs	Electrical Engineering Subs	Strip & quote:SCM Reg 4.10.1 (c)	R	2,817.60
280406	2014/03/20	Eyabantu Professional Service	Franschoek Electrical	Strip & quote:SCM Reg 4.10.1 (c)	R	29,922.72
280407	2014/03/20	Vetties Maintenance&cleaning	Waste Water	Strip & quote:SCM Reg 4.10.1 (c)	R	47,557.60
280409	2014/03/20	Sizonke Trading Cape Town	Waste Water	Strip & quote:SCM Reg 4.10.1 (c)	R	112,984.26
280427	2014/03/20	Droomers Garage Paarl	Electrical Services	Strip & quote:SCM Reg 4.10.1 (c)	R	5,837.83
280432	2014/03/20	Rustenburg Auto Repairs	Traffic	Strip & quote:SCM Reg 4.10.1 (c)	R	6,200.00
280484	2014/03/20	Media24 Beperk (Adverts)	Community Services	Media house Exception	R	4,677.60
280490	2014/03/20	Marce Fire Fighting Tech	Fire Dept	Strip & quote:SCM Reg 4.10.1 (c)	R	17,345.10
280496	2014/03/24	Boland Motors cc	Waste Water	Strip & quote:SCM Reg 4.10.1 (c)	R	6,451.26
280529	2014/03/24	Thysonic Systems	Law Enforcement	Strip & quote:SCM Reg 4.10.1 (c)	R	3,734.00
280555	2014/03/24	Boudel Motors (PTY) LTD	Water Works	Strip & quote:SCM Reg 4.10.1 (c)	R	4,438.00
280568	2014/03/24	Alco Enterprises	Water Works	Strip & quote:SCM Reg 4.10.1 (c)	R	2,547.70
280637	2014/03/24	Rustenburg Auto Repairs	Traffic	Strip & quote:SCM Reg 4.10.1 (c)	R	2,900.00
280645	2014/03/24	Boudel Motors (PTY) LTD	Water Works	Strip & quote:SCM Reg 4.10.1 (c)	R	3,837.26
280664	2014/03/24	Khusela Solutions	IT	Sita 285/1	R	7,358.70
280671	2014/03/24	Umoya Software (PTY)	Community Development	Deviation	R	25,732.08
280679	2014/03/24	Media24 Beperk (Adverts)	Corporate Strategic	Media house Exception	R	8,744.01
280691	2014/03/25	Mette's Auto Electric	Water Works	Strip & quote:SCM Reg 4.10.1 (c)	R	4,471.41
280759	2014/03/25	Media24 Beperk (Adverts)	Planning	Media house Exception	R	12,342.40
280773	2014/03/25	Media24 Beperk (Adverts)	Engineering	Media house Exception	R	4,372.00
280782	2014/03/25	Media24 Beperk (Adverts)	Property Management	Media house Exception	R	4,549.91
280783	2014/03/25	Media24 Beperk (Adverts)	Property Management	Media house Exception	R	7,583.20
280813	2014/03/26	Media24 Beperk (Adverts)	Engineering	Media house Exception	R	3,080.39
280854	2014/03/26	Omega Brake Clutch	Workshop	Strip & quote:SCM Reg 4.10.1 (c)	R	3,929.01
280861	2014/03/26	Media24 Beperk (Adverts)	Corporate Strategic	Media house Exception	R	2,623.20
280862	2014/03/26	Media24 Beperk (Adverts)	Corporate Strategic	Media house Exception	R	4,372.00
280868	2014/03/26	Media24 Beperk (Adverts)	Corporate Strategic	Media house Exception	R	36,421.48
280891	2014/03/26	While Its Day (Kevhec CC T/A)	Roads	Strip & quote:SCM Reg 4.10.1 (c)	R	4,017.93
280893	2014/03/26	House of Wisdom Starter & Alterator	Roads	Strip & quote:SCM Reg 4.10.1 (c)	R	720.00
280895	2014/03/26	Triangle Brake Services (pty)	Roads	Strip & quote:SCM Reg 4.10.1 (c)	R	2,762.22
280981	2014/03/27	G.B Linders	Law Enforcement	Strip & quote:SCM Reg 4.10.1 (c)	R	1,895.00
281201	2014/03/31	Media24 Beperk (Adverts)	Planning	Media house Exception	R	4,371.99
281203	2014/03/31	Hidro-tech Systems	Water Works	Strip & quote:SCM Reg 4.10.1 (c)	R	11,502.60
281217	2014/03/31	Media24 Beperk (Adverts)	Property Management	Media house Exception	R	4,620.59
281220	2014/03/31	Media24 Beperk (Adverts)	Property Management	Media house Exception	R	4,620.59
281221	2014/03/31	Independent Newspapers (pty)	Property Management	Media house Exception	R	5,218.24
281222	2014/03/31	Independent Newspapers (pty)	Property Management	Media house Exception	R	5,218.24

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281233	2014/04/01	Independent Newspaper	Property Management	media house Exception	R	4,058.40
281234	2014/04/01	Media 24 Beperk	Property Management	media house Exception	R	4,620.59
281243	2014/04/01	Barloworld Toyota	Law Enforcement	Strip & quote:SCM Reg 4.10.1 (c)	R	3,403.73
281244	2014/04/01	Lindriena Entrepreneurs	Finance	Strip & quote:SCM Reg 4.10.1 (c)	R	3,571.85
281245	2014/04/01	Boland Promotions	Electrical Franshoek	Strip & quote:SCM Reg 4.10.1 (c)	R	6,251.06
281249	2014/04/01	Hydrenco	Solid Waste	Strip & quote:SCM Reg 4.10.1 (c)	R	6,610.60
281253	2014/04/01	Kai Ma Hydraulic Pty Ltd	Solid Waste	Strip & quote:SCM Reg 4.10.1 (c)	R	3,890.87
281261	2014/04/01	Triangle Brake Sevices Pty Ltd	Electrical Engineering	Strip & quote:SCM Reg 4.10.1 (c)	R	8,393.82
281289	2014/04/01	De Kock & Cronje cc	Electrical Engineering	Strip & quote:SCM Reg 4.10.1 (c)	R	13,217.16
281325	2014/04/02	Saayman Spring Works	Clean and Green	Strip & quote:SCM Reg 4.10.1 (c)	R	8,065.50
281370	2014/04/02	Specialist System Engineering	Water Works	Strip & quote:SCM Reg 4.10.1 (c)	R	26,915.40
281371	2014/04/02	While it's day	Roads	Strip & quote:SCM Reg 4.10.1 (c)	R	13,367.82
281378	2014/04/02	While it's day	Roads	Strip & quote:SCM Reg 4.10.1 (c)	R	10,855.30
281381	2014/04/02	While it's day	Roads	Strip & quote:SCM Reg 4.10.1 (c)	R	5,320.21
281395	2014/04/02	Lindriena Entrepreneurs	Roads	Strip & quote:SCM Reg 4.10.1 (c)	R	2,166.35
281401	2014/04/02	Consolidated Power Projects	Electrical Engineering	Strip & quote:SCM Reg 4.10.1 (c)	R	35,173.83
281426	2014/04/02	Absolute Ablutions	Rioolnetwerk	Strip & quote:SCM Reg 4.10.1 (c)	R	2,771.34
281435	2014/04/02	G.B Linders	Law Enforcement	Strip & quote:SCM Reg 4.10.1 (c)	R	3,500.00
281444	2014/04/03	ABC Services	Finance	Service Level Agreement	R	15,960.00
281451	2014/04/03	Khusela Solution Pty Ltd	Engineering Services	Sita 285/1	R	15,191.64
281459	2014/04/03	Hydrenco	Workshop	Strip & quote:SCM Reg 4.10.1 (c)	R	5,640.89
281461	2014/04/03	Hidro-tech Systems Pty Ltd	Water Works	Strip & quote:SCM Reg 4.10.1 (c)	R	11,502.60
281462	2014/04/03	Omega Brake & Clutch	Solid Waste	Strip & quote:SCM Reg 4.10.1 (c)	R	26,200.26
281464	2014/04/03	Boudel Motors Pty Ltd	Waste Water	Strip & quote:SCM Reg 4.10.1 (c)	R	6,374.17
281465	2014/04/03	While it's day	Roads	Strip & quote:SCM Reg 4.10.1 (c)	R	14,996.48

281466	2014/04/03	Three Go Construction	Engineering Services	Deviation	R	33,190.00
281468	2014/04/03	Kai Ma Hydraulic Pty Ltd	Solid Waste	Strip & quote:SCM Reg 4.10.1 (c)	R	3,239.05
281469	2014/04/03	While it's day	Roads	Strip & quote:SCM Reg 4.10.1 (c)	R	10,672.90
281471	2014/04/03	Ignite Advisory Services (pty)ltd	IDP & PMS	Deviation	R	10,874.46
281472	2014/04/03	Eikestad Brake & Clutch	P/Kloof	Strip & quote:SCM Reg 4.10.1 (c)	R	2,600.01
281476	2014/04/03	Ignite Advisory Services (pty)ltd	IDP & PMS	Deviation	R	4,560.00
281487	2014/04/03	Independent Newspaper	Planning	Media house Exception	R	31,299.84
281489	2014/04/03	CSX Customer Services	Library	Strip & quote:SCM Reg 4.10.1 (c)	R	2,252.87
281503	2014/04/03	Paarl Motors	Fire	Strip & quote:SCM Reg 4.10.1 (c)	R	6,608.28
281507	2014/04/03	Anwin Pump Services	Waste Water	Deviation	R	8,059.80
281528	2014/04/03	Wilhelm's Auto	Water Works	Strip & quote:SCM Reg 4.10.1 (c)	R	3,751.00
281552	2014/04/04	South African Post Office	Finance	Sole Supplier	R	79,508.21
281588	2014/04/04	Rennies Travel (pty)ltd	Engineering Services	Travel Agent :SCM Reg 4.10.1 (c)	R	11,496.22
281591	2014/04/04	Alco Enterprises Pty Ltd	Engineering Services	Deviation	R	115,614.24
281594	2014/04/04	Independent Newspaper	Strategic	Media house Exception	R	9,985.28
281595	2014/04/04	Media24 Beperk	Strategic	Media house Exception	R	10,194.34
281601	2014/04/04	Southern Pumps SA (pty) ltd	Waste Water	Strip & quote:SCM Reg 4.10.1 (c)	R	11,747.70
281677	2014/04/08	Sure Stellenbosch Travel	Municipal Manager	Travel Agent :SCM Reg 4.10.1 (c)	R	3,469.00
281679	2014/04/08	Hydreco	Solid Waste	Strip & quote:SCM Reg 4.10.1 (c)	R	2,781.80
281682	2014/04/08	Kai-Ma Hydraulics (pty)ltd	Solid Waste	Strip & quote:SCM Reg 4.10.1 (c)	R	88,329.59
281684	2014/04/08	Kai-Ma Hydraulics (pty)ltd	Solid Waste	Strip & quote:SCM Reg 4.10.1 (c)	R	4,563.28
281687	2014/04/08	Specialised System Engineering	Water Works	Strip & quote:SCM Reg 4.10.1 (c)	R	16,290.60
281700	2014/04/08	Droomers Garage Paarl	Facilities	Strip & quote:SCM Reg 4.10.1 (c)	R	2,036.04
281706	2014/04/08	De Kock & Cronje cc	Electrical Engineering	Strip & quote:SCM Reg 4.10.1 (c)	R	21,872.04
281707	2014/04/08	Geo Reality	Finance	Service Level Agreement	R	74,768.19
281708	2014/04/08	Southern Pumps SA (pty) ltd	Wastewater	Strip & quote:SCM Reg 4.10.1 (c)	R	22,218.60
281712	2014/04/08	De Kock & Cronje cc	Electrical Engineering	Strip & quote:SCM Reg 4.10.1 (c)	R	24,886.20
281724	2014/04/08	While it's day	Roads	Strip & quote:SCM Reg 4.10.1 (c)	R	2,721.73
281725	2014/04/08	While it's day	Roads	Strip & quote:SCM Reg 4.10.1 (c)	R	2,305.42
281726	2014/04/08	Tedd Cutters Enterprise	Waste Water	Strip & quote:SCM Reg 4.10.1 (c)	R	4,109.52
281734	2014/04/08	Media24 Beperk	Planning	Media house Exception	R	4,514.40
281757	2014/04/08	Bermar Hydraulics	Electrical Engineering	Strip & quote:SCM Reg 4.10.1 (c)	R	12,575.28
281773	2014/04/09	Paving Expert	Library	2 Offers received	R	8,840.00
281780	2014/04/09	Neotel	IT	deviation	R	35,704.80
281783	2014/04/09	Total South Africa Pty Ltd	Stores	deviation	R	208,840.00
281787	2014/04/09	Arcus Gibb	Engineering Services	Strip & quote:SCM Reg 4.10.1 (c)	R	378,523.32
281792	2014/04/09	Conchem- Saligna cc	Parke FHK	2 Offers received	R	8,977.50
281803	2014/04/09	While it's day	Roads	Strip & quote:SCM Reg 4.10.1 (c)	R	5,803.07
281816	2014/04/09	Flo Specialized Products	Electrical Engineering	Strip & quote:SCM Reg 4.10.1 (c)	R	5,985.00
281826	2014/04/09	Stellenbosch Night Shelter	Public Safety	MOU	R	19,994.14
281833	2014/04/09	Media24 Beperk	Traffic	Media house Exception	R	2,623.20
281873	2014/04/09	Dahlia Construction	Housing	1 offer received by closing date	R	22,520.00
281879	2014/04/09	Inqubela Cleaning Services	Housing	1 offer received by closing date	R	6,800.00
281908	2014/04/10	Media24 Beperk	Strategic	Media house Exception	R	4,677.65
281916	2014/04/10	Media24 Beperk	IT	Media house Exception	R	3,696.47
281917	2014/04/10	Independent Newspaper	IT	Media house Exception	R	4,058.63
281933	2014/04/10	Media24 Beperk	IT	Media house Exception	R	3,696.47
281944	2014/04/10	Independent Newspaper	IT	Media house Exception	R	4,058.63
281962	2014/04/10	Independent Newspaper	IT	Media house Exception	R	4,058.63
281964	2014/04/10	Media24 Beperk	IT	Media house Exception	R	3,696.47
281966	2014/04/11	Media24 Beperk	Solid Waste	Media house Exception	R	3,696.47
281998	2014/04/11	Independent Newspaper	Planning	Media house Exception	R	10,846.42
282001	2014/04/11	Independent Newspaper	Planning	Media house Exception	R	29,685.60
282023	2014/04/11	Hidro-tech Systems Pty Ltd	Waste Water	Strip & quote:SCM Reg 4.10.1 (c)	R	20,001.30
282029	2014/04/11	GM Service Center cc	Area Cleaning	Strip & quote:SCM Reg 4.10.1 (c)	R	7,080.70
282031	2014/04/11	Independent Newspaper	Solid waste	Media house Exception	R	4,058.63
282041	2014/04/11	Boudel Motors Pty Ltd	Water Works	Strip & quote:SCM Reg 4.10.1 (c)	R	3,078.29
282042	2014/04/11	Specialised Industrial Distrib.	Rioolnetwerk	Strip & quote:SCM Reg 4.10.1 (c)	R	4,946.27
282043	2014/04/11	While it's day	Roads	Strip & quote:SCM Reg 4.10.1 (c)	R	9,437.58
282044	2014/04/11	While it's day	Roads	Strip & quote:SCM Reg 4.10.1 (c)	R	11,963.80
282062	2014/04/14	Media24 Beperk	Property Management	Media house Exception	R	4,620.59
282063	2014/04/14	Independent Newspaper	Property Management	Media house Exception	R	4,638.43
282065	2014/04/14	Barlows Equipment	Water Works	Strip & quote:SCM Reg 4.10.1 (c)	R	44,239.30
282067	2014/04/14	Independent Newspaper	Property Management	Media house Exception	R	4,348.53
282069	2014/04/14	Media24 Beperk	Property Management	Media house Exception	R	4,620.59
282092	2014/04/14	Boudel Motors Pty Ltd	Waste Water	Strip & quote:SCM Reg 4.10.1 (c)	R	2,416.15
282093	2014/04/14	Knight Frank Western Cape	Property Management	Valuation	R	8,550.00
282111	2014/04/15	Zintle Security Services cc	Law Enforcement	deviation	R	20,646.00
282118	2014/04/15	Procore Protection and Labour	Law Enforcement	deviation	R	20,839.00
282124	2014/04/15	Franschhoek Farm Guard Coerier	Law Enforcement	deviation	R	91,854.00
282131	2014/04/15	African Compass Trading 800cc	Law Enforcement	deviation	R	127,225.46
282134	2014/04/15	Specialist System Engineering	Water Works	Strip & quote:SCM Reg 4.10.1 (c)	R	9,890.07
282144	2014/04/15	Specialist System Engineering	Water Works	Strip & quote:SCM Reg 4.10.1 (c)	R	2,490.90

282157	2014/04/15	Sita (pty)ltd	IT	Strip & quote:SCM Reg 4.10.1 (c)	R	491,625.00
282181	2014/04/15	Boland Motors	Water Works	Strip & quote:SCM Reg 4.10.1 (c)	R	3,990.00
282184	2014/04/15	Fiab Mechanicals Installations	Waste Water	Strip & quote:SCM Reg 4.10.1 (c)	R	22,936.85
282185	2014/04/15	Independent Newspaper	Engineering Services	Media house Exception	R	4,348.53
282291	2014/04/16	Media24 Beperk	SCM	Strip & quote:SCM Reg 4.10.1 (c)	R	2,314.66
282297	2014/04/16	De Kock & Cronje cc	Electrical Engineering	Strip & quote:SCM Reg 4.10.1 (c)	R	11,290.56
282327	2014/04/16	Blackheath Auto Electric	fire	Strip & quote:SCM Reg 4.10.1 (c)	R	4,555.44
282363	2014/04/17	Media24 Beperk	Solid Waste	Media house Exception	R	4,620.59
282369	2014/04/17	Total South Africa Pty Ltd	Stores	Deviation	R	246,910.00
282372	2014/04/17	Applied Business Computing	Finance	Deviation	R	52,440.00
282379	2014/04/17	Ignite Advisory Services (pty)ltd	Strategic	Deviation	R	10,607.99
282390	2014/04/17	Syntell	Electrical Engineering	Deviation	R	297,768.00
282416	2014/04/17	Rennies Travel (pty) ltd	Engineering Services	Travel Agent :SCM Reg 4.10.1 (c)	R	5,630.00
282440	2014/04/22	Total South Africa Pty Ltd	Stores	Deviation	R	208,027.00
282443	2014/04/22	Eikestad Tuinsetrum	Community Services	Strip & quote:SCM Reg 4.10.1 (c)	R	8,932.85
282450	2014/04/22	Specialist System Engineering	P/kloof	Strip & quote:SCM Reg 4.10.1 (c)	R	3,129.00
282453	2014/04/22	Specialised Industrial Distrib.	Rioolnetwerk	Strip & quote:SCM Reg 4.10.1 (c)	R	3,162.09
282480	2014/04/22	Triangle Brake Seivces Pty Ltd	Electrical Engineering	Strip & quote:SCM Reg 4.10.1 (c)	R	5,973.51
282491	2014/04/22	Media 24 Beperk	P & ED	Zoning	R	3,223.69
282575	2014/04/23	While it's day	Roads	Strip & quote:SCM Reg 4.10.1 (c)	R	13,594.67
282578	2014/04/23	Boudel Motors Pty Ltd	Water Works	Strip & quote:SCM Reg 4.10.1 (c)	R	2,831.16
282583	2014/04/23	Alco Enterprises Pty Ltd	Water Works	Strip & quote:SCM Reg 4.10.1 (c)	R	3,066.96
282587	2014/04/23	While it's day	Roads	Strip & quote:SCM Reg 4.10.1 (c)	R	3,316.37
282589	2014/04/23	Kai-Ma Hydraulics (pty)ltd	Workshop	Strip & quote:SCM Reg 4.10.1 (c)	R	13,628.27
282591	2014/04/23	Alco Enterprises Pty Ltd	Waste Water	Strip & quote:SCM Reg 4.10.1 (c)	R	2,375.43
282600	2014/04/23	Metter's Auto Electric	Water Works	Strip & quote:SCM Reg 4.10.1 (c)	R	14,868.52
282662	2014/04/24	Gearbox Repair Centre	Solid Waste	Strip & quote:SCM Reg 4.10.1 (c)	R	38,004.99
282671	2014/04/24	Media 24 Beperk	Planning	Media house Exception	R	11,524.03
282686	2014/04/24	Media 24 Beperk	Planning	Media house Exception	R	10,492.79
282701	2014/04/24	Alco Enterprises Pty Ltd	Water Works	Strip & quote:SCM Reg 4.10.1 (c)	R	11,735.07
282731	2014/04/25	A.D Security	Law Enforcement	Deviation	R	13,200.00
282752	2014/04/25	Makukhane Consulting Engineers	Engineering Services	Deviation	R	54,720.00
282759	2014/04/25	Novel Motor Stellenbosch	Law Enforcement	Strip & quote:SCM Reg 4.10.1 (c)	R	3,152.47
282762	2014/04/25	Barloworld Toyota	Law Enforcement	Strip & quote:SCM Reg 4.10.1 (c)	R	4,180.31
282783	2014/04/25	Tedd Cutter Enterprise	Engineering Services	Strip & quote:SCM Reg 4.10.1 (c)	R	4,790.90
282800	2014/04/25	Imqs	Civil Engineering	Deviation	R	643,120.74
282847	2014/04/29	LG Tow-In cc	Solid Waste	Creditors- Strip & Quote	R	5,385.36
282868	2014/04/29	Pump Services Centre	P/kloof	Strip & quote:SCM Reg 4.10.1 (c)	R	1,650.00
282874	2014/04/29	Total South Africa Pty Ltd	Stores	Deviation	R	194,900.00
282892	2014/04/29	Rustenburg Auto Repairs	Roads	Strip & quote:SCM Reg 4.10.1 (c)	R	2,370.00
282900	2014/04/29	Cassie Gerber Property Valuers	Property Management	Valuation	R	4,200.00
282901	2014/04/30	Stellenbosch night shelter	Public Safety	Shelter	R	13,400.95
282930	2014/04/30	Hidro-tech Systems Pty Ltd	Waste Water	Strip & quote:SCM Reg 4.10.1 (c)	R	20,976.00
282933	2014/04/30	Itron (pty) ltd	Engineering Services	Creditors- Deviation	R	404,342.77
282935	2014/04/30	Itron (pty) ltd	Engineering Services	Creditors-Deviation	R	434,492.96
282936	2014/04/30	Turfmaster	Community Services	Strip & quote:SCM Reg 4.10.1 (c)	R	2,783.21
282940	2014/04/30	Itron (pty) ltd	Engineering Services	creditors- deviation	R	396,365.55
282956	2014/04/30	Bytes Technology Group SA	Finance	travel	R	29,402.88
282977	2014/04/30	Sunflood Studios	Planning	Strip & quote:SCM Reg 4.10.1 (c)	R	28,272.00
282987	2014/04/30	Barloworld Toyota	Public Safety	Strip & quote:SCM Reg 4.10.1 (c)	R	2,406.68
282994	2014/04/30	Boudel Motors Pty Ltd	Rioolnetwerk	Strip & quote:SCM Reg 4.10.1 (c)	R	3,007.90
282995	2014/04/30	Absolute Ablutions	Rioolnetwerk	Strip & quote:SCM Reg 4.10.1 (c)	R	5,511.90
283003	2014/04/30	Specialised Industrial Distrib.	Roads	Strip & quote:SCM Reg 4.10.1 (c)	R	12,220.89

Total for April 2014

283028	2014/05/02	Waltons (Proprietary) Limited	New Housing	1 offer received by closing date	R	9,690.00
283050	2014/05/02	Maxal Projects SA	Paradyskloof	1 offer received by closing date	R	3,032.40
283064	2014/05/05	Colas South Africa	Stores	1 offer received by closing date	R	28,317.60
283068	2014/05/05	Electro Industrial	Stores	2 offer received by closing date	R	3,698.00
283071	2014/05/05	Kirfane Investments	Property Management	Lease Agreement (Creditors)	R	464,525.53
283072	2014/05/05	Eikestad Tuinsentrum	Stores	1 offer received by closing date	R	10,800.00
283093	2014/05/05	Paving Expert	Community Services	2 offer received by closing date	R	27,200.00
283100	2014/05/05	Sure Stellenbosch Travel	Internal Audit	Travel Agent :SCM Reg 4.10.1 (c)	R	9,406.00
283160	2014/05/06	Kai Ma Hydraulics	Workshop Solid waste	Strip & quote:SCM Reg 4.10.1 (c)	R	2,401.40
283161	2014/05/06	Gearbox repair centre	Workshop Solid waste	Strip & quote:SCM Reg 4.10.1 (c)	R	7,214.24
283163	2014/05/06	Omega Brake & Clutch	Workshop Solid waste	Strip & quote:SCM Reg 4.10.1 (c)	R	30,648.04
283178	2014/05/06	Swey Design CC	Strategic & Corporate Services	Creditors: Media house Exception	R	13,500.00
283180	2014/05/06	Waltons (Proprietary) Limited	New Housing	1 offer received by closing date	R	27,287.04
283181	2014/05/06	Applied Business Computing	Valuations	Service Level Agreement & Inv.Att	R	15,960.00
283211	2014/05/06	Total South Africa (PTY) LTD	Stores	Deviation	R	91,140.00
283235	2014/05/06	B.C Fibre Products CC	Facilities	2 offer received by closing date	R	12,300.00
283248	2014/05/06	Milhon HVAC	Facilities	2 offer received by closing date	R	8,550.00
283249	2014/05/06	Bathrooms 4 U	Riool Netwerk	2 offer received by closing date	R	11,399.89

283270	2014/05/08	Hidro-Tech Systems	Pump Stations	Strip & quote:SCM Reg 4.10.1 (c)	R	8,603.58
283271	2014/05/08	CSX Customer services	Idas Valley Library	Sole supplier:SCM Reg 4.10.1 (c)	R	10,857.14
283272	2014/05/08	Hidro-Tech Systems	Water werke	Strip & quote:SCM Reg 4.10.1 (c)	R	10,108.38
283300	2014/05/08	While It's Day	Roads	Strip & quote:SCM Reg 4.10.1 (c)	R	11,973.07
283303	2014/05/08	While It's Day	Roads	Strip & quote:SCM Reg 4.10.1 (c)	R	6,598.58
283310	2014/05/08	Autotronics fleet Management	Events & Fleet Management	Deviation	R	188.10
283325	2014/05/08	Nokhala Cleaning Services	Housing	2 offer received by closing date	R	7,800.00
283336	2014/05/09	Webber Wentzel	Legal	Deviation: Tax invoices	R	1,322,778.24
283343	2014/05/09	Electro Industrial	Stores	2 offer received by closing date	R	29,235.50
283344	2014/05/09	Yvette Cloete	Legal	Deviation: Tax invoices	R	65,812.49
283359	2014/05/09	Mette's Auto Electric	Water werke	Strip & quote:SCM Reg 4.10.1 (c)	R	2,175.69
283365	2014/05/09	Sure Stellenbosch Travel	Legal	Travel Agent :SCM Reg 4.10.1 (c)	R	8,653.00
283378	2014/05/09	Sure Trigan travel	SCS	Travel Agent :SCM Reg 4.10.1 (c)	R	30,687.00
283416	2014/05/12	Dep Technologies	IT	SITA SMS 285/1 - 1 offer	R	605,524.87
283421	2014/05/12	Dep Technologies	IT	SITA SMS 285/1 - 1 offer	R	52,308.14
283428	2014/05/12	Super spar	Corporate Services	2 offer received by closing date	R	3,149.34
283471	2014/05/12	Lindriena Entrepreneurs	Water werke	Strip & quote:SCM Reg 4.10.1 (c)	R	12,397.73
283474	2014/05/12	Paarl Post	Property Management	Media house Exception	R	5,372.80
283476	2014/05/12	Eikestad Nuus	Property Management	Media house Exception	R	4,371.20
283509	2014/05/12	SSE CAPE	STB Waste water	Strip & quote:SCM Reg 4.10.1 (c)	R	48,079.50
283511	2014/05/13	Associate Automotive Dist	Workshop Solid waste	Agent :SCM Reg 4.10.1 (c)	R	7,921.86
283512	2014/05/13	Associate Automotive Dist	Workshop Solid waste	Agent :SCM Reg 4.10.1 (c)	R	7,921.86
283513	2014/05/13	Associate Automotive Dist	Workshop Solid waste	Agent :SCM Reg 4.10.1 (c)	R	7,921.86
283544	2014/05/13	Droomers Garage Paarl	Waste water	Strip & quote:SCM Reg 4.10.1 (c)	R	16,967.91
283545	2014/05/13	B & C Auto	Fire Department	Strip & quote:SCM Reg 4.10.1 (c)	R	5,672.00
283559	2014/05/13	Kai ma Hydraulics	Workshop Solid waste	Strip & quote:SCM Reg 4.10.1 (c)	R	4,208.09
283561	2014/05/13	Gearbox repair centre	Workshop Solid waste	Strip & quote:SCM Reg 4.10.1 (c)	R	13,104.30
283564	2014/05/13	Megan's Construction Equipment	Roads	Creditors:Strip & quote:SCM Reg 4.10.1 (c)	R	3,070.00
283574	2014/05/13	GW Trautman	Wemmershoek Wastewater	Strip & quote:SCM Reg 4.10.1 (c)	R	3,584.50
283580	2014/05/13	V.B. Agriculture	STB Waste water	Strip & quote:SCM Reg 4.10.1 (c)	R	6,664.02
283582	2014/05/13	Johann Pepler Alarms	Elec FH	Strip & quote:SCM Reg 4.10.1 (c)	R	18,515.24
283585	2014/05/13	C Langeveldt	Kayamandi Library	2 offer received by closing date	R	28,450.00
283589	2014/05/13	While It's Day	Roads	Strip & quote:SCM Reg 4.10.1 (c)	R	2,221.72
283592	2014/05/13	Solmatcup	C. G. Garth	Strip & quote:SCM Reg 4.10.1 (c)	R	11,400.00
283593	2014/05/13	While It's Day	Roads	Strip & quote:SCM Reg 4.10.1 (c)		
283607	2014/05/13	Rhode Bros Steel Projects	Community Services	2 offer received by closing date	R	6,954.00
283609	2014/05/13	Migma Engineering	Sport	Strip & quote:SCM Reg 4.10.1 (c)	R	18,349.39
283619	2014/05/13	Mphuthini Trading Enterprises	Housing	2 offer received by closing date	R	4,800.00
283622	2014/05/13	Victory ticket	Electrical	1 offer received by closing date	R	29,080.97
283623	2014/05/13	Flo Specialized	Elec FH	1 offer received by closing date	R	5,130.00
283629	2014/05/13	Sign-A-Rama	Property Management	1 offer received by closing date	R	20,863.25
283657	2014/05/13	Frost Africa	Parks Fh	1 offer received by closing date	R	8,085.00
283667	2014/05/14	Megan's Construction Equipment	Roads	Creditors:Strip & quote:SCM Reg 4.10.1 (c)	R	1,850.00
283668	2014/05/14	Megan's Construction Equipment	Roads	Creditors:Strip & quote:SCM Reg 4.10.1 (c)	R	1,776.00
283671	2014/05/14	While It's Day	Roads	Strip & quote:SCM Reg 4.10.1 (c)	R	11,044.45
283673	2014/05/14	Me Grow Mega Construction	E.S.F.	2 offer received by closing date	R	13,200.00
283687	2014/05/14	Total South Africa (PTY) LTD	Stores	Deviation	R	182,270.00
283693	2014/05/14	Die Eikestadnuus	P & ED	Media house Exception	R	8,742.39
283701	2014/05/14	Electro Industrial	Stores	1 offer received by closing date	R	29,235.30
283743	2014/05/14	Nokhala Cleaning Services	Community Development	Creditors: 1 offer received by closing date no MBD 9	R	17,308.00
283747	2014/05/14	Wilhem's Auto	Water werke	Creditors:Strip & quote:SCM Reg 4.10.1 (c)	R	3,323.00
283753	2014/05/15	Eikestad Nuus	Wardasies	Media house Exception	R	9,835.24
283758	2014/05/15	Sayman Spring Works	Solid Waste	Strip & quote:SCM Reg 4.10.1 (c)	R	51,322.80
283759	2014/05/15	Stellenbosch Furniture	E.S.F.	2 offer received by closing date	R	16,778.00
283761	2014/05/15	IMQS	Planning & Eco Devel	Deviation	R	156,597.24
283794	2014/05/15	Langverwacht Landscaping	Community Services	2 offer received by closing date	R	8,977.50
283797	2014/05/15	Bearing man	Waste water	1 offer received by closing date	R	19,159.25
283804	2014/05/15	Loxton Irrigation	E.S.F.	1 offer received by closing date	R	11,650.13
283811	2014/05/15	Alco Enterprises	Water werke	Strip & quote:SCM Reg 4.10.1 (c)	R	3,516.90
283840	2014/05/16	Mr Farmer	Housing	1 offer received by closing date	R	2,778.69
283845	2014/05/16	Flo Specialized	Elec FH	2 offer received by closing date	R	26,790.00
283865	2014/05/16	K. Groenewald	E.S.F.	1 offer received by closing date	R	7,470.57
283875	2014/05/16	Transcash	Income	Service Level Agreement & Inv.Att	R	36,270.19
283879	2014/05/16	Itron	Income	SLA & Inv.Att	R	134,177.42
283884	2014/05/16	Geo Reality	Income	SLA & Inv.Att	R	9,976.14
283885	2014/05/16	Geo Reality	Income	SLA & Inv.Att	R	74,768.19
283907	2014/05/16	Macsteel Fluid Control	Waste water	Agent :SCM Reg 4.10.1 (c)	R	8,315.16
283923	2014/05/19	Black Arc Electrical	W/Hoek Waste water	Strip & quote:SCM Reg 4.10.1 (c)	R	1,938.00
283971	2014/05/19	E E Subs	Amtron Electronics	Sole provider	R	28,745.10
283990	2014/05/19	Eyabantu Proffesional services	E E Subs	Strip & quote:SCM Reg 4.10.1 (c)	R	4,723.59
283993	2014/05/19	Media 24	Planning	Media house Exception	R	4,371.22
284007	2014/05/19	Bill & Judi Thomson	E.S.F.	1 offer received by closing date	R	11,457.00

284030	2014/05/19	Lumber King	Roads	2 offer received by closing date	R	3,925.00
284032	2014/05/19	Swey Design CC	Corporate Services	Media house Exception	R	18,000.00
284034	2014/05/19	Procore Protection and Labour	Law Enforcement	Deviation	R	4,043.00
284073	2014/05/20	CSX	Cloetessville Library	Strip & quote:SCM Reg 4.10.1 (c)	R	10,857.14
284076	2014/05/20	Total South Africa (PTY) LTD	Stores	Deviation	R	205,604.00
284081	2014/05/20	Lindriena Entrepreneurs	Law Enforcement	Agents only:SCM Reg 4.10.1 (c)	R	5,211.35
284083	2014/05/20	Rhode Bros Steel Projects	Community Services	2 offer received by closing date	R	5,814.00
284091	2014/05/20	Alco Enterprises	Water werke	Strip & quote:SCM Reg 4.10.1 (c)	R	6,846.67
284111	2014/05/20	Triangle Brake Services	Law Enforcement	Strip & quote:SCM Reg 4.10.1 (c)	R	3,449.01
284131	2014/05/20	Ithuba Industries	Waste water	Deviation	R	5,856.72
284136	2014/05/20	Sanitech	Facilities	Creditors: ratification	R	14,244.30
284144	2014/05/20	GB Linders	Law Enforcement	Creditors: Strip & quote:SCM Reg 4.10.1 (c)	R	3,200.00
284151	2014/05/20	While its day	Roads	Strip & quote:SCM Reg 4.10.1 (c)	R	28,279.27
284155	2014/05/20	Eikestad Furniture	Halls	1 offer received by closing date	R	5,190.00
284166	2014/05/20	Eikestad Auto Electrical	STB Waste water	Strip & quote:SCM Reg 4.10.1 (c)	R	3,395.00
284169	2014/05/20	Flotron Technology	Raithby Waste water	Sole provider:SCM Reg 4.10.1 (c)	R	2,193.36
284170	2014/05/20	Altech Alcom Matomo	EE Subs	Sole provider:SCM Reg 4.10.1 (c)	R	163,172.99
284175	2014/05/20	Franschhoek Tyres	Waste water	2 offer received by closing date	R	5,920.00
284176	2014/05/20	Swey Design CC	Strategic	Media house Exception	R	6,750.00
284180	2014/05/20	Stellenbosch Cash & Carry	Disaster Man	1 offer received by closing date	R	12,006.33
284189	2014/05/20	Boudel Motors	Water werke	Strip & quote:SCM Reg 4.10.1 (c)	R	3,913.78
284203	2014/05/21	Hidro tech Systems	Water werke	Strip & quote:SCM Reg 4.10.1 (c)	R	4,047.00
284207	2014/05/21	GW Trautman	STB Waste water	Strip & quote:SCM Reg 4.10.1 (c)	R	7,899.22
284213	2014/05/21	GR Pump and valve Services	IVF	Strip & quote:SCM Reg 4.10.1 (c)	R	10,004.64
284221	2014/05/21	Ithuba Industries	Water werke	Deviation	R	5,868.72
284226	2014/05/21	Media 24	Planning	Media house Exception	R	18,711.82
284237	2014/05/21	Fire raiders Cape	Fire Department	Strip & quote:SCM Reg 4.10.1 (c)	R	20,719.50
284246	2014/05/21	Wynland Glass	Riool Netwerk	Strip & quote:SCM Reg 4.10.1 (c)	R	4,260.18
284249	2014/05/21	Mette's Auto Electric	Water werke	Strip & quote:SCM Reg 4.10.1 (c)	R	3,613.80
284254	2014/05/21	Black Arc Electrical	Pniel Waste water	Strip & quote:SCM Reg 4.10.1 (c)	R	9,403.86
284256	2014/05/21	Hydreco	Workshop Solid waste	Strip & quote:SCM Reg 4.10.1 (c)	R	7,545.00
284300	2014/05/21	Hydreco	Workshop Solid waste	Strip & quote:SCM Reg 4.10.1 (c)	R	5,209.71
284302	2014/05/21	Media 24	STB Lib	Media house Exception	R	4,371.22
284317	2014/05/21	Triangle Brake Services	Traffic	Strip & quote:SCM Reg 4.10.1 (c)	R	3,632.04
284320	2014/05/21	Industrial Coil Spring & Eng	Workshop Solid waste	Strip & quote:SCM Reg 4.10.1 (c)	R	67,168.80
284323	2014/05/21	Cape Subscriptions	Strategic & Corp	Media house Exception	R	5,196.00
284325	2014/05/21	Barloworld Toyota	Traffic	Strip & quote:SCM Reg 4.10.1 (c)	R	11,472.31
284328	2014/05/21	While its day	Roads	Strip & quote:SCM Reg 4.10.1 (c)	R	26,657.66
284376	2014/05/21	GM Service Centre	Traffic	Strip & quote:SCM Reg 4.10.1 (c)	R	10,922.28
284381	2014/05/21	Sure Stellenbosch Travel	IDP & PMS	Travel Agent :SCM Reg 4.10.1 (c)	R	13,360.00
284390	2014/05/22	HSM Amanzi Pump	Riool Netwerk	Strip & quote:SCM Reg 4.10.1 (c)	R	22.80
284397	2014/05/22	Boudel Motors	Riool Netwerk	Strip & quote:SCM Reg 4.10.1 (c)	R	3,307.11
284418	2014/05/22	Eikestad Tuinsentrum BK	STB Waste water	Strip & quote:SCM Reg 4.10.1 (c)	R	2,357.00
284419	2014/05/22	Bermar Hydraulics	EE Const	Strip & quote:SCM Reg 4.10.1 (c)	R	5,438.03
284420	2014/05/22	House of Wisdom Starter & Alte	Roads	Creditors:Strip & quote:SCM Reg 4.10.1 (c)	R	2,650.00
284425	2014/05/22	Turfmaster	C.G. Garth	Agents only:SCM Reg 4.10.1 (c)	R	2,940.70
284442	2014/05/22	Carry on Hardware	Stores	1 offer received by closing date	R	4,800.00
284450	2014/05/22	Hydreco	Workshop Solid waste	Strip & quote:SCM Reg 4.10.1 (c)	R	6,962.80
284456	2014/05/22	Ted Cutters Enterprises	STB Waste water	Strip & quote:SCM Reg 4.10.1 (c)	R	2,581.49
284458	2014/05/22	Associate Automotive Dist	Workshop Solid waste	Strip & quote:SCM Reg 4.10.1 (c)	R	19,489.44
284507	2014/05/23	Super Rent	Waste water	l offer received by closing date	R	19,476.90
284513	2014/05/23	Agua Africa	Laboratory	1 offer received by closing date	R	15,970.09
284631	2014/05/26	Ayanda Mbanga	New Housing	Media house Exception	R	5,743.40
284702	2014/05/26	Formo Fibreglass	Paradyskloof	1 offer received by closing date	R	29,982.00
284703	2014/05/26	Eikestad nuus	Planning	Media house Exception	R	4,371.22
284729	2014/05/27	Ayanda Mbanga	Traffic	Media house Exception	R	11,415.17
284730	2014/05/27	Ayanda Mbanga	Traffic	Media house Exception	R	16,793.55
284747	2014/05/27	Fire raiders Cape	Fire Department	Strip & quote:SCM Reg 4.10.1 (c)	R	4,463.37
284768	2014/05/27	Ayanda Mbanga	Comm services	Media house Exception	R	9,169.22
284791	2014/05/27	Eyabantu	EE Subs	Strip & quote:SCM Reg 4.10.1 (c)	R	3,665.10
284816	2014/05/27	Omega brake & Clutch	Workshop Solid waste	Strip & quote:SCM Reg 4.10.1 (c)	R	11,946.79
284817	2014/05/27	Dwarsrivier	Housing	2 offers received by closing date	R	24,600.00
284822	2014/05/27	Vettie's Maintenance & Cleaning	STB Waste water	Strip & quote:SCM Reg 4.10.1 (c)	R	91,576.68
284839	2014/05/27	Eikestad nuus	Finance	Media house Exception	R	59,280.00
284841	2014/05/27	Marce Fire fighting	Fire Department	Strip & quote:SCM Reg 4.10.1 (c)	R	3,116.76
284842	2014/05/27	Total South Africa (PTY) LTD	Stores	Deviation: replace order no. 284422	R	153,496.00
284849	2014/05/28	Itron	Corporate Services	Deviation BSM327/11	R	421,417.23
284853	2014/05/28	Eikestad Nuus	Corporate & Strategic	Media house Exception	R	4,659.08
284857	2014/05/28	Lube Marketing PTY LTD	Stores	1 offer received by closing date	R	19,000.49
284877	2014/05/28	B&C Auto	Fire Department	Strip & quote:SCM Reg 4.10.1 (c)	R	1,456.92
284892	2014/05/28	Independent Newspapers	Comm Dev	Media house Exception	R	4,058.63
284893	2014/05/28	Independent Newspapers	Finance	Media house Exception	R	4,605.60
284943	2014/05/28	Media24	Finance	Media house Exception: BSM82/14	R	4,620.59

284953	2014/05/28	Ignite Advisory Services	IDP & PMS	Deviation	R	57,633.84
284963	2014/05/28	GR Pump & Valve	IVF	Strip & quote:SCM Reg 4.10.1 (c)	R	9,411.84
284983	2014/05/28	While its Day	Roads	Strip & quote:SCM Reg 4.10.1 (c)	R	6,716.70
285022	2014/05/29	Blackheath Auto electrical	Workshop Solid waste	Strip & quote:SCM Reg 4.10.1 (c)	R	132.24
285043	2014/05/29	Ayanda Mbanga	Expenditure	Media house Exception	R	9,092.07
285066	2014/05/29	Ayanda Mbanga	HR	Media house Exception	R	2,781.59
285069	2014/05/29	Total South Africa (PTY) LTD	Stores	Deviation: Creditors	R	178,838.00
285076	2014/05/29	Media 24	Planning	Media house Exception	R	3,696.47
285078	2014/05/29	Media24	Planning	Media house Exception	R	3,253.91
285079	2014/05/29	Media 24	Planning	Media house Exception	R	3,751.99
285080	2014/05/29	Media 24	Planning	Media house Exception	R	5,245.46
285116	2014/05/30	Lindriena Entrepreneurs	Law Enforcement	Agents only:SCM Reg 4.10.1 (c)	R	3,844.94
285152	2014/05/30	Southern Pumps SA	Boord Pump station	Strip & quote:SCM Reg 4.10.1 (c)	R	45,207.84
285154	2014/05/30	Syntell	Engineering	Sole supplier:SCM Reg 4.10.1 (c)	R	4,043.58
285160	2014/05/30	Leading Edge	Water werke	Strip & quote:SCM Reg 4.10.1 (c)	R	3,630.33
285161	2014/05/30	Fire raiders Cape	Fire Department	Strip & quote:SCM Reg 4.10.1 (c)	R	16,666.51
285164	2014/05/30	Wilhelm's Auto	Water werke	Strip & quote:SCM Reg 4.10.1 (c)	R	2,046.00
285173	2014/05/30	Babcock Equipment	IVF	Strip & quote:SCM Reg 4.10.1 (c)	R	16,569.83
285176	2014/05/30	Hidro Tech Systems	Water werke	Strip & quote:SCM Reg 4.10.1 (c)	R	26,442.30
285177	2014/05/30	Triangle Brake Services	C.G. Garth	Strip & quote:SCM Reg 4.10.1 (c)	R	14,803.93
285179	2014/05/30	IT Web Limited	Strategic	Media house Exception	R	8,875.00

Total for May 2014

285246	2014/06/02	Loxton Irrigation	E.S.F.	2 offers received by closing date	R	13,386.36
285263	2014/06/02	independent Newspapers	New Housing	Media house Exception	R	3,561.93
285295	2014/06/02	Media 24	New Housing	Media house Exception	R	4,620.59
285326	2014/06/02	Wilhelm's Auto	Riool Netwerk	Strip & quote:SCM Reg 4.10.1 (c)	R	3,681.99
285332	2014/06/02	Blackheath Auto electrical	Riool Netwerk	Strip & quote:SCM Reg 4.10.1 (c)	R	2,826.06
285336	2014/06/02	Specialised Industrial Distributors	Riool Netwerk	Strip & quote:SCM Reg 4.10.1 (c)	R	11,391.17
285341	2014/06/02	Alco Enterprises	Water werke	Strip & quote:SCM Reg 4.10.1 (c)	R	7,717.99
285345	2014/06/02	Alco Enterprises	Water werke	Strip & quote:SCM Reg 4.10.1 (c)	R	2,800.02
285384	2014/06/03	AHB Construnction cc	Fire Department	Deviation	R	4,900.00
285397	2014/06/03	G.W Trautman cc	Eng services	Strip & quote:SCM Reg 4.10.1 (c)	R	13,581.05
285414	2014/06/03	Franschhoek motors	F/Hoek Electrical	Strip & quote:SCM Reg 4.10.1 (c)	R	3,132.39
285417	2014/06/03	Victory ticket	Electrical Services	Strip & quote:SCM Reg 4.10.1 (c)	R	10,961.10
285442	2014/06/03	Stellenbosch night Shelter	Public Safety	Mou	R	18,260.90
285443	2014/06/03	Stellenbosch night Shelter	Public Safety	Mou	R	13,400.95
285451	2014/06/03	Media 24	P & ED	Media house Exception	R	3,752.00
285480	2014/06/04	Momar	Waste Water	Deviation	R	7,039.50
285481	2014/06/04	The Business Zone 1857 T/A	Facilities	1 offer received by closing date	R	9,979.90
285492	2014/06/04	Wynland Motors	Riool Netwerk	Strip & quote:SCM Reg 4.10.1 (c)	R	13,654.92
285498	2014/06/04	Kai-Ma Hydraulics PTY LTD	W/shop S/Waste	Strip & quote:SCM Reg 4.10.1 (c)	R	5,734.45
285501	2014/06/04	Vetties Maintenance & Cleaning	Waste Water	Strip & quote:SCM Reg 4.10.1 (c)	R	37,361.22
285523	2014/06/04	I. Gideons	Housing	1 offer received by closing date	R	14,895.00
285537	2014/06/04	RRR Civils cc	Facilities	Deviation	R	24,327.60
285548	2014/06/05	Super spar	Riool Netwerk	2 offers received by closing date	R	6,021.47
285550	2014/06/05	Tatso Yadinoko Catering PTY LTD	Comm Dev	1 offer received by closing date	R	4,000.00
285553	2014/06/05	Waltons (Proprietary) Limited	Comm Dev	1 offer received by closing date	R	2,854.65
285557	2014/06/05	Bearing man LTD	Waste Water	1 offer received by closing date	R	12,544.48
285561	2014/06/05	Excell Consumables cc	Hr: Jo-Ann	2 offers received by closing date	R	3,070.00
285576	2014/06/05	Eikestad Tuinsentrum	Clean & Green	Sole Provider SCM Reg 4.10.1 (c)	R	4,100.00
285590	2014/06/06	Total South Africa PTY LTD	Stores	Deviation	R	204,400.00
285615	2014/06/06	Barloworld Toyota Stellenbosch	Law Enforcement	Strip & quote:SCM Reg 4.10.1 (c)	R	9,653.31
285620	2014/06/06	Hydrenco cc	W/shop S/Waste	Strip & quote:SCM Reg 4.10.1 (c)	R	44,973.90
285627	2014/06/06	WCC Cables (PTY) LTD	F/Hoek Electrical	Strip & quote:SCM Reg 4.10.1 (c)	R	5,472.00
285657	2014/06/09	Hidro-Tech Systems PTY LTD	E.S.F.	Strip & quote:SCM Reg 4.10.1 (c)	R	2,983.95
285658	2014/06/09	Kilotreads	Water werke	2 offers received by closing date	R	5,301.00
285668	2014/06/09	Applied Business Computing	Waardasies	Deviation	R	15,960.00
285679	2014/06/09	CSX Customer Services T/A	Stellenbosch Library	Sole Provider SCM Reg 4.10.1 (c)	R	4,505.74
285698	2014/06/09	Total South Africa PTY LTD	Stores	Deviation	R	165,980.00
285712	2014/06/09	Eyabantu Professional Service	Electrical Engineering Subs	Strip & quote:SCM Reg 4.10.1 (c)	R	18,502.20
285713	2014/06/09	Blackheath Auto electrical	Electrical Engineering Subs	Strip & quote:SCM Reg 4.10.1 (c)	R	2,981.98
285720	2014/06/09	Delta Cool	Facilities	2 offers received by closing date	R	26,652.50
285730	2014/06/09	Plant Boutique	Sport	2 offers received by closing date	R	21,980.00
285739	2014/06/09	Idas Valley Service Centre	Traffic	Strip & quote:SCM Reg 4.10.1 (c)	R	18,503.82
285754	2014/06/09	Henning & Henning BK H/a Hench	Comm services	2 offers received by closing date	R	23,347.20
285762	2014/06/10	Tridentchem (PTY) LTD	Riool Netwerk	1 offer received by closing date	R	28,728.00
285780	2014/06/10	Triangle Brake Services	Law Enforcement	Strip & quote:SCM Reg 4.10.1 (c)	R	2,956.59
285785	2014/06/10	Associated Auto Dist	W/shop S/Waste	Strip & quote:SCM Reg 4.10.1 (c)	R	4,426.35
285786	2014/06/10	Associated Auto Dist	W/shop S/Waste	Strip & quote:SCM Reg 4.10.1 (c)	R	4,209.12
285806	2014/06/10	Applied Business Computing	Civil Eng	Creditors - Deviation	R	9,405.00
285815	2014/06/10	HD Transmissions PTY LTD	W/shop S/Waste	Strip & quote:SCM Reg 4.10.1 (c)	R	15,410.52
285817	2014/06/10	Associated Auto Dist	W/shop S/Waste	Strip & quote:SCM Reg 4.10.1 (c)	R	5,650.50

285825	2014/06/10	J. Ruthford	Facilities	2 offers received by closing date	R	29,700.00
285835	2014/06/10	Sita PTY LTD	IT	Renewal Sita	R	199,469.22
285862	2014/06/11	MFM 92.6	Strategic & Corporate Services	Media house Exception	R	4,560.00
285868	2014/06/11	Plant Boutique	Sport	2 offers received by closing date	R	9,782.00
285878	2014/06/11	Electro Industrial	Stores	2 offers received by closing date	R	27,469.44
285893	2014/06/11	Leading Edge 70 cc	Riool Network	Strip & quote:SCM Reg 4.10.1 (c)	R	5,244.00
285908	2014/06/12	Loxton Irrigation	E.S.F.	1 offer received by closing date	R	16,140.29
285915	2014/06/12	Associated Auto Dist	W/shop S/Waste	Agents:SCM Reg 4.10.1 (c)	R	5,650.50
285918	2014/06/12	Associated Auto Dist	W/shop S/Waste	Agents:SCM Reg 4.10.1 (c)	R	5,650.50
285948	2014/06/12	Specialist System Engineering	Water werke	Strip & quote:SCM Reg 4.10.1 (c)	R	52,348.80
285973	2014/06/13	Boudel Motors	Water werke	Strip & quote:SCM Reg 4.10.1 (c)	R	13,716.30
285979	2014/06/13	While Its Day	Roads	Strip & quote:SCM Reg 4.10.1 (c)	R	26,587.52
285989	2014/06/13	Ayanda Mbanga Communications	Strategic & Corporate Services	Media house Exception	R	23,902.61
285999	2014/06/13	Eco Environmental Services	Comm services	1 offer received by closing date	R	2,782.80
286000	2014/06/13	Wam Technology cc	Waste Water	Sole Provider SCM Reg 4.10.1 (c)	R	28,500.00
286001	2014/06/13	Wam Technology cc	Paradyskloof Waste Water	Sole Provider SCM Reg 4.10.1 (c)	R	28,500.00
286008	2014/06/17	C.B Mantai Trading	Comm services	2 offers received by closing date	R	4,000.00
286018	2014/06/17	Three Go Contruccion	Water werke	1 offer received by closing date	R	17,250.00
286019	2014/06/17	Zonart Labour Distribution	F/Hoek Electrical	2 offers received by closing date	R	7,125.00
286021	2014/06/17	Colortone Paints cc	Sport	1 offer received by closing date	R	12,980.38
286023	2014/06/17	Hazard Bonako Cape (pty) LTD	Riool Network	1 offer received by closing date	R	2,028.06
286024	2014/06/17	Hazard Bonako Cape (pty) LTD	Riool Network	2 offers received by closing date	R	4,056.12
286025	2014/06/17	Boland Promotions	Strategic & Corporate Services	2 offers received by closing date	R	2,749.68
286033	2014/06/17	Stellfire Fire Services cc	Jan Marias Park	1 offer received by closing date	R	3,414.53
286042	2014/06/17	Media 24 Beperk	Planning & Development	Media house Exception	R	8,742.43
286046	2014/06/17	H.D Transmissions	W/shop S/Waste	Strip & quote:SCM Reg 4.10.1 (c)	R	7,979.66
286050	2014/06/17	Omega Brake & Clutch Maketing	W/shop S/Waste	Strip & quote:SCM Reg 4.10.1 (c)	R	9,855.30
286052	2014/06/17	Hydrengo cc	W/shop S/Waste	Strip & quote:SCM Reg 4.10.1 (c)	R	2,879.30
286054	2014/06/17	Media 24 Beperk	Strategic & Corporate Services	Media house Exception	R	8,793.96
286055	2014/06/17	Schafer Media cc	Strategic & Corporate Services	Media house Exception	R	3,100.00
286063	2014/06/18	Kai-Ma Hydraulics PTY LTD	W/shop S/Waste	Strip & quote:SCM Reg 4.10.1 (c)	R	66,316.67
286068	2014/06/18	Specialised Industrial Distributors	Roads	Strip & quote:SCM Reg 4.10.1 (c)	R	7,407.55
286076	2014/06/18	Cronlec electrical Wholesalers	Stores	1 offer received by closing date	R	25,467.60
286082	2014/06/18	Cheadle Halton	HR	Deviation	R	33,000.00
286083	2014/06/18	Cheadle Halton	HR	Deviation	R	30,000.00
286086	2014/06/18	Colortone Paints cc	Sport	1 offer received by closing date	R	19,679.94
286087	2014/06/18	Loxton Irrigation	E.S.F.	1 offer received by closing date	R	29,996.16
286099	2014/06/18	P. Masondo Traders cc	Water werke	2 offers received by closing date	R	2,950.00
286104	2014/06/18	Boudel Motors	Traffic	Agents:SCM Reg 4.10.1 (c)	R	5,054.57
286107	2014/06/18	I. Gideons	E.S.F.	2 offers received by closing date	R	12,503.75
286124	2014/06/19	Megan's Construction Equipment	Roads	Strip & quote:SCM Reg 4.10.1 (c)	R	5,962.00
286135	2014/06/19	Super spar	Comm Dev	1 offer received by closing date	R	6,845.87
286137	2014/06/19	Trees South Africa	Comm services	1 offer received by closing date	R	14,244.30
286139	2014/06/19	Kilotreads	Water werke	Strip & quote:SCM Reg 4.10.1 (c)	R	2,519.40
286144	2014/06/19	Franschhoek tyres	Water werke	2 offers received by closing date	R	5,920.00
286146	2014/06/19	Key Stationers	Finance	2 offers received by closing date	R	8,094.00
286187	2014/06/20	Specialist System Engineering	Waste Water	Deviation	R	111,302.76
286189	2014/06/20	IDI Technology Solution	MM	Deviation	R	33,037.20
286201	2014/06/23	Total South Africa PTY LTD	Stores	Deviation	R	202,112.00
286205	2014/06/23	Kai-Ma Hydraulics PTY LTD	W/shop S/Waste	Strip & quote:SCM Reg 4.10.1 (c)	R	3,192.06
286245	2014/06/23	While Its Day	Roads	Strip & quote:SCM Reg 4.10.1 (c)	R	6,841.25
286254	2014/06/23	Zintle Security Services cc	Law Enforcement	Deviation	R	20,646.00
286263	2014/06/23	House of Wisdom Starter	Roads	Strip & quote:SCM Reg 4.10.1 (c)	R	1,800.00
286266	2014/06/24	Procore Protection and Labour	Law Enforcement	Deviation	R	20,839.00
286269	2014/06/24	Applied Business Computing	Income	Deviation	R	55,005.00
286270	2014/06/24	Franschhoek Farmguard & Coerier	Law Enforcement	Deviation	R	91,854.00
286276	2014/06/24	While Its Day	Roads	Strip & quote:SCM Reg 4.10.1 (c)	R	9,926.23
286280	2014/06/24	Kai-Ma Hydraulics PTY LTD	W/shop S/Waste	Strip & quote:SCM Reg 4.10.1 (c)	R	4,131.52
286282	2014/06/24	Specialist System Engineering	Water werke	Strip & quote:SCM Reg 4.10.1 (c)	R	109,360.20
286283	2014/06/24	Hidro-Tech Systems PTY LTD	Water werke	Strip & quote:SCM Reg 4.10.1 (c)	R	34,927.32
286284	2014/06/24	Kai-Ma Hydraulics PTY LTD	W/shop S/Waste	Strip & quote:SCM Reg 4.10.1 (c)	R	5,129.24
286285	2014/06/24	Gearbox Repair Centre cc	W/shop S/Waste	Strip & quote:SCM Reg 4.10.1 (c)	R	29,808.88
286294	2014/06/24	Loxton Irrigation	Waste Water	2 offers received by closing date	R	6,839.49
286296	2014/06/25	Ayanda Mbanga Communications	Strategic & Corporate Services	Media house Exception	R	2,646.66
286298	2014/06/25	Ayanda Mbanga Communications	Strategic & Corporate Services	Media house Exception	R	3,224.66
286299	2014/06/25	Media 24 Beperk	Strategic & Corporate Services	Media house Exception	R	4,677.65
286302	2014/06/25	Boudel Motors	Area Cleening	Strip & quote:SCM Reg 4.10.1 (c)	R	4,961.85
286305	2014/06/25	Sweet-orr & Lybro PTY LTD	Solid Waste	2 offers received by closing date	R	29,543.10
286308	2014/06/25	Scotty's Midas	E.S.F.	1 offer received by closing date	R	2,565.07
286322	2014/06/26	African Compass	Law Enforcement	Deviation	R	78,508.06
286349	2014/06/27	House of Wisdom Starter	Roads	Strip & quote:SCM Reg 4.10.1 (c)	R	8,500.00
286357	2014/06/27	Loxton Irrigation	E.S.F.	1 offer received by closing date	R	2,942.81
286374	2014/06/30	Waltons (Proprietary) Limited	Hr: Jannine	2 offers received by closing date	R	2,516.07

Total for June 2014

Grand Total

Stellenbosch Municipality

Appendix A for the year ended 30 June 2014

SCHEDULE OF EXTERNAL LOANS AS AT 30 JUNE 2014

Details	Loan Number	Redeemable Date	Balance at 30 June 2013	Received during the Period	Redeemed during Period	Balance at 30 June 2014
DEVELOPMENT BANK OF SOUTH AFRICA			R	R	R	R
DBSA @ 9,25%	101878	31 Dec 2020	20,573,049		2,007,366	18,565,683
DBSA @ 11,55%	103081	30 June 2025	22,895,935	5,151,972	1,451,912	26,595,995
DBSA @ 10.25%	103905	30 June 2026	56,406,573	18,930,288	3,756,948	71,579,912
Total External Loans			99,875,557	24,082,260	7,216,226	116,741,591

ANALYSIS OF PROPERT PLANT AND EQUIPMENT AS AT 30 JUNE 2014

Description	Cost /Revaluation					Accumulated Depreciation				Carrying value
	Opening Balance	Additions	Under construction	Movements	Closing Balance	Opening Balance	Additions	Movement s	Closing Balance	
	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	
LAND & BUILDINGS										
PPE Buildings	391,655,937			-	391,655,937	(2,135,500)	(32,442)	-	(2,167,943)	389,487,994
Land and Buildings	447,459,492			9,096	447,468,588	3,371,733	-	-	3,371,733	450,840,321
Landfill Sites	6,272,575	-		-	6,272,575	(1,236,233)	(288,022)	-	(1,524,255)	4,748,321
Vacant land	13,562,350	-		-	13,562,350	-	-	-	-	13,562,350
	858,950,354	-	-	9,096	858,959,450	(1)	(320,464)	-	(320,464)	858,638,986
INFRASTRUCTURE ASSETS										
Access control	1,893,747	167,895		-	2,061,642	(909,499)	(375,265)	-	(1,284,764)	776,878
Aprons	111,614	-		-	111,614	(22,430)	(5,581)	-	(28,010)	83,603
Bore Holes	-	78,834		-	78,834	(448,124)	(16,919)	-	(465,043)	
Bridges, subways & culverts	14,137,162	-		-	14,137,162	(1,657,022)	(536,944)	-	(2,193,966)	11,943,196
Bus terminals	4,909,739	-		-	4,909,739	(1,257,121)	(505,464)	-	(1,762,584)	3,147,155
Car parks	65,114	-		-	65,114	(16,934)	(5,949)	-	(22,883)	42,231
Fencing	8,698,715	1,659,093		-	10,357,809	(5,503,479)	(1,565,140)	-	(7,068,619)	3,289,190
Footways	43,076,330	3,491,725		-	46,568,056	(10,121,946)	(3,460,363)	-	(13,582,309)	32,985,747
Kerbing	1,946,836	-		-	1,946,836	-	-	-	-	1,946,836
Informal Trading	-	50,000		-	50,000	-	-	-	-	
Mains electrical	32,911,130	6,653,553		-	39,564,683	(15,112,948)	(2,715,405)	-	(17,828,352)	21,736,330
Mains water	107,622,007	15,546,943	7,607,312	-	130,776,262	(10,248,373)	(5,399,350)	-	(15,647,723)	115,128,539
Meters electrical	7,185,691	157,799		-	7,343,490	(165,005)	(391,045)	-	(556,049)	6,787,440
Meters gas	-	-		-	-	-	-	-	-	-
Meters water	55,587,579	-		-	55,587,579	(12,728,990)	(4,228,463)	-	(16,957,453)	38,630,126
Motorways	671,375,057	15,863,507		-	687,238,564	(150,777,164)	(18,076,850)	-	(168,854,014)	518,384,550
Outfall sewers	12,179,572	-		-	12,179,572	(2,488,066)	(2,488,066)	-	(4,976,132)	7,203,441
Paving	3,982,617	74,146		-	4,056,762	(351,347)	(276,738)	-	(628,084)	3,428,678
Power stations	-	-		-	-	-	-	-	-	-
Pump stations	2,667,956	-		-	2,667,956	(402,868)	(158,655)	-	(561,523)	2,106,433
Purification works	196,227,064	10,785		-	196,237,849	(54,247,840)	(9,921,552)	-	(64,169,392)	132,068,457
Rights	27,652	-		-	27,652	(13,837)	(1,383)	-	(15,220)	12,432
Other roads	73,517,419	6,372,377		-	79,889,796	(6,949,996)	(6,678,063)	-	(13,628,060)	66,261,736
Runways	-	-		-	-	-	-	-	-	-
Security systems	23,850,378	926,767		-	24,777,146	(6,295,828)	(1,237,319)	-	(7,533,148)	17,243,998
Services Houses	27,999,077	-		-	27,999,077	-	(1,837)	-	(1,837)	
Sewers	16,364,566	32,856,787	2,458,147	-	51,679,500	(1,558,409)	(1,312,987)	-	(2,871,396)	48,808,105
Sludge machines	-	-		-	-	(613,225)	(613,225)	-	(1,226,450)	(1,226,450)
Speed Bumps	-	411,415		-	411,415	(25)	(9,288)	-	(9,313)	
Sewerage pumps	2,549,276	-		-	2,549,276	(301,970)	(336,172)	-	(638,142)	1,911,134
Street lighting	211,460,115	171,249		-	211,631,364	(22,845,773)	(4,726,283)	-	(27,572,056)	184,059,308
Supply/reticulation electrical	10,670,539	1,086,955		-	11,757,494	(6,636,380)	(6,657,124)	-	(13,293,503)	(1,536,010)

ANALYSIS OF PROPERT PLANT AND EQUIPMENT AS AT 30 JUNE 2014

Description	Cost /Revaluation					Accumulated Depreciation				Carrying value
	Opening Balance	Additions	Under construction	Movements	Closing Balance	Opening Balance	Additions	Movement s	Closing Balance	
	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	
Supply/reticulation water	1,601,893,897	5,256,942		-	1,607,150,839	(129,579,368)	(15,177,460)	-	(144,756,828)	1,462,394,011
Stormwater drains	13,549,247	-		-	13,549,247	(20,220,677)	(1,649,042)	-	(21,869,719)	(8,320,472)
Switchgear equipment	156,592,771	19,223,532		-	175,816,303	(20,952,211)	(5,687,837)	-	(26,640,047)	149,176,255
Reservoirs & tanks	123,398,835	12,517,902		-	135,916,738	(27,282,344)	(8,516,430)	-	(35,798,774)	100,117,964
Taxiways	9,800,996	-		-	9,800,996	(1,034,475)	(521,683)	-	(1,556,159)	8,244,837
Transformer kiosks	116,184,636	920,670		-	117,105,306	(24,979,955)	(4,301,730)	-	(29,281,686)	87,823,620
Traffic islands	439,997	-		-	439,997	(24,953)	(68,953)	-	(93,906)	346,091
Traffic lights	1,060,054	-		-	1,060,054	(349,071)	(318,758)	-	(667,829)	392,225
Street names & traffic signs	4,085,444	17,561		-	4,103,005	(2,205,709)	(323,233)	-	(2,528,941)	1,574,064
	3,558,022,829	123,516,437	10,065,459	-	3,691,604,725	(538,303,361)	(108,266,554)	-	(646,569,916)	3,016,971,676
COMMUNITY ASSETS										
Buildings	11,104,094	1,588,541	604,160	-	13,296,795	(583,681)	(350,370)	-	(934,051)	12,362,744
Care centres	-	-		-	-	-	-	-	-	-
Cemeteries	667,765	154,785		-	822,550	(50,404)	(22,291)	-	(72,695)	749,855
Sports Clubs	-	13,448		-	13,448	-	(1)	-	(1)	
Community centre	72,921	18,392		-	91,313	(5,019)	(2,432)	-	(7,452)	83,861
Fire stations	300,161	7,850		-	308,011	(2)	(684)	-	(686)	307,324
Foodlights	-	1,918,698		-	1,918,698	-	(4,721)	-	(4,721)	
Game reserves	154,100	-		-	154,100	(13,074)	(5,137)	-	(18,211)	135,889
Clinics/hospita	-	-		-	-	-	-	-	-	-
Informal housin	6,011,594	526,312		-	6,537,906	(2,926,002)	(300,652)	-	(3,226,654)	3,311,252
Indoor sports	-	-		-	-	-	-	-	-	-
Jukshei pitches	-	-		-	-	-	-	-	-	-
Lakes and dams	1,330,014	141,083		-	1,471,097	(67,855)	(65,766)	-	(133,621)	1,337,476
Landscaping	1,774,229	1,810,652		-	3,584,881	(4,386)	(206,804)	-	(211,190)	
Libraries	163,417	82,341		-	245,758	(11,032)	(6,652)	-	(17,684)	228,073
Municipal buildings	15,214,192	70,075		-	15,284,268	(763,014)	(376,823)	-	(1,139,837)	14,144,431
Muncipal houses	-	-		-	-	-	-	-	-	-
Museum/art gall	-	-		-	-	-	-	-	-	-
Netball courts	-	-		-	-	-	-	-	-	-
Nusery	169,689	-		-	169,689	(9,066)	(8,484)	-	(17,550)	152,139
Outdoor sports	2,119,207	455,441		-	2,574,648	(237,447)	(110,990)	-	(348,437)	2,226,211
Parks	4,150,045	384,440		-	4,534,485	(306,397)	(139,819)	-	(446,215)	4,088,269
Parks Equipment	-	1,190,017		-	1,190,017	-	(6,757)	-	(6,757)	
Public conveniences/ bathhouses	13,013,996	71,500		-	13,085,496	(1,233,042)	(432,734)	-	(1,665,776)	11,419,720
Recreation cent	291,735	-		-	291,735	(29,391)	(9,725)	-	(39,116)	252,619
Soccer Fields	329,967	-		-	329,967	(13,199)	(16,498)	-	(29,697)	
Stadiums	40,487,648	-		-	40,487,648	(3,790,530)	(1,230,007)	-	(5,020,538)	35,467,110
Swimming pools	395,553	-		-	395,553	(5,681)	(19,828)	-	(25,508)	370,044

ANALYSIS OF PROPERT PLANT AND EQUIPMENT AS AT 30 JUNE 2014

Description	Cost /Revaluation					Accumulated Depreciation				Carrying value
	Opening Balance	Additions	Under construction	Movements	Closing Balance	Opening Balance	Additions	Movement s	Closing Balance	
	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	
Tennis courts	-	-	-	-	-	-	-	-	-	-
	97,750,326	8,433,576	604,160	-	106,788,062	(10,049,222)	(3,317,176)	-	(13,366,398)	86,637,020
HERITAGE ASSETS										
Books Africana	-	-	-	-	-	-	-	-	-	-
Building	-	-	-	-	-	-	-	-	-	-
OTHER ASSETS										
Air conditioner	704,896	257,885		-	962,782	(234,175)	(135,137)	-	(369,313)	593,469
Audio Equipment	333,431	254,327		-	587,758	(131,756)	(82,739)	-	(214,495)	373,263
Library Books	908,857	148,678		-	1,057,535	(427,770)	(124,891)	-	(552,661)	504,874
Broom - drawn	-	-		-	-	-	-	-	-	-
Bulk containers	209,338	793,716		-	1,003,054	(46,479)	(41,562)	-	(88,040)	915,013
Cabinets/cupboard	2,943,775	79,874		(11,761)	3,011,888	(1,466,555)	(372,029)	7,484	(1,831,100)	1,180,788
Calculators	11,294	1,662		(1,027)	11,929	(3,227)	(1,551)	587	(4,191)	
Camera	70,004	199,858		(1,754)	268,109	(14,027)	(19,689)	62	(33,653)	
Canopy	280,589	37,800		-	318,389	(108,957)	(59,175)	-	(168,132)	150,256
Chairs	3,288,118	277,664		(23,387)	3,542,396	(1,743,605)	(381,272)	13,761	(2,111,117)	1,431,280
Cleaner - steam	72,477	121,910		-	194,387	(72,477)	(67)	-	(72,543)	121,843
Computer hardware	13,520,905	3,429,453		(163,653)	16,786,705	(7,627,081)	(1,428,935)	105,156	(8,950,860)	7,835,845
Compactor	51,996	-4,564		-	47,432	(31,298)	(6,899)	-	(38,198)	9,234
Compactor - plate	25,271	22,660		-	47,931	(25,271)	(236)	-	(25,507)	22,424
Computer software	8,991,299	1,975,633		-	10,966,932	(2,882,826)	(1,611,662)	-	(4,494,488)	6,472,444
Control system	1,138,475	839,412		-	1,977,888	-	(1,212)	-	(1,212)	1,976,676
Conveyors	-	-		-	-	-	-	-	-	-
Drill - concret	10,804	24,515		-	35,319	(10,031)	(186)	-	(10,217)	25,101
Equipment/apparatus 1	16,473	-		-	16,473	(6,598)	(3,295)	-	(9,893)	6,580
Equipment/apparatus 2	1,288,292	-	347,886	-	1,636,178	(601,167)	(216,888)	-	(818,054)	818,124
Electrical equipment	15,625,291	-	471,313	-	16,096,604	(12,467,426)	(2,077,646)	-	(14,545,072)	1,551,532
Laboratory equipment	74,788	-		-	74,788	(42,509)	(10,993)	-	(53,502)	21,286
Milling equipment	-	-		-	-	-	-	-	-	-
Radio equipment	356,821	91,425		-	448,246	(126,417)	(76,542)	-	(202,959)	245,287
Telecommunications	760,857	44,669		-	805,526	(663,857)	(40,362)	-	(704,219)	101,307
Feeders	-	-		-	-	-	-	-	-	-
Fire equipment	699,230	-		(2,400)	696,830	(372,341)	(47,643)	1,160	(418,824)	278,006
Firearms	173,684	-		-	173,684	(114,420)	(34,737)	-	(149,156)	24,528
Generator	734,370	46,851		-	781,221	(617,229)	(91,580)	-	(708,808)	72,413
General plant	15,223	-		-	15,223	(14,210)	(205)	-	(14,414)	809
Household refuse	4,192,622	-		-	4,192,622	(2,771,317)	(423,409)	-	(3,194,727)	997,895
Fire hoses	41,920	-		(2,000)	39,920	(14,716)	(7,984)	1,600	(21,100)	18,820

ANALYSIS OF PROPERT PLANT AND EQUIPMENT AS AT 30 JUNE 2014

Description	Cost /Revaluation					Accumulated Depreciation				Carrying value
	Opening Balance	Additions	Under construction	Movements	Closing Balance	Opening Balance	Additions	Movement s	Closing Balance	
	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	
Housing schemes	22,339,482	-	1,421,234	-	23,760,716	(113,098)	(152,495)	-	(265,593)	23,495,123
Hoist - refuse	3,150,710	-		-	3,150,710	(1,680,033)	(598,188)	-	(2,278,221)	872,488
Irrigation system	1,268,402	421,363		-	1,689,765	(89,046)	(87,717)	-	(176,763)	1,513,001
Emergency light	169,445	55,300		-	224,745	(116,776)	(25,623)	-	(142,399)	82,346
Loader - front	-	-		-	-	-	-	-	-	-
Line marker	10,000	-		-	10,000	(679)	(2,000)	-	(2,679)	
Miscellaneous furniture	4,715,394	394,828		(64,465)	5,045,757	(2,075,259)	(574,205)	27,089	(2,622,376)	2,423,381
Mixer - concrete	61,978	-		-	61,978	(24,791)	(12,396)	-	(37,187)	24,791
Office building	1,168,263	26,956	910,955	-	2,106,174	(15,908)	(55,567)	-	(71,475)	2,034,699
Office Accessories	215,163	57,063		-	272,225	(17,180)	(34,609)	-	(51,789)	
Office machines	14,749,757	9,075		(53,360)	14,705,473	(10,165,191)	(1,374,988)	43,258	(11,496,921)	3,208,551
Other land	-	-		-	-	-	-	-	-	-
Pipelines	27,730,145	-	9,988,281	-	37,718,426	(172,774)	(104,280)	-	(277,054)	37,441,372
Plant and Equipment	6,556,111	741,685		(47,151)	7,250,645	(6,713,828)	(322,815)	46,872	(6,989,770)	260,875
Pulverising mills	-	-		-	-	-	-	-	-	-
Pumps	139,432	97,472		-	236,904	(49,843)	(27,951)	-	(77,794)	159,110
Roller - pavement	1,875,494	365,000		(80,000)	2,160,494	(1,556,089)	(126,270)	21,333	(1,661,027)	499,467
Roller - water	-	-		-	-	-	-	-	-	-
Security Equipment	661,298	391,875		-	1,053,173	(15,353)	(50,421)	-	(65,774)	
Tables/desks	3,362,987	223,600		(19,879)	3,566,708	(1,875,357)	(285,893)	11,616	(2,149,634)	1,417,074
Telecommunication	4,223,494	356,233		(13,520)	4,566,207	(3,084,597)	(284,203)	11,033	(3,357,767)	1,208,440
Tipper s	130,347	-		-	130,347	(121,752)	(8,595)	-	(130,347)	-
Tip sites	31,346,339	-		-	31,346,339	(771,910)	(1,098,726)	-	(1,870,636)	29,475,703
Tools	469,681	67,805		-	537,485	(221,448)	(74,254)	-	(295,702)	241,784
Trailers	385,126	48,009		(4,851)	428,284	(195,716)	(65,423)	3,881	(257,258)	171,025
Traffic Equipment	183,220	-		-	183,220	(21,064)	(12,215)	-	(33,278)	
Vehicles	13,947,293	2,150,682		(66,345)	16,031,630	(6,827,017)	(1,858,496)	66,345	(8,619,169)	7,412,461
Buses	-	-		-	-	-	-	-	-	-
Compressors	27,278	-		-	27,278	(11,581)	(3,469)	-	(15,050)	12,229
Compactor truck	5,015,613	-		-	5,015,613	(2,668,846)	(539,408)	-	(3,208,254)	1,807,359
Motor cycles	-	-		-	-	-	-	-	-	-
Fire engines	1,010,583	-		-	1,010,583	(52,439)	(50,529)	-	(102,968)	907,615
Farm equipment	-	-		-	-	-	-	-	-	-
Graders	-	-		-	-	-	-	-	-	-
Lawnmowers	200,530	31,749		-	232,279	(182,109)	(10,375)	-	(192,484)	39,795
Vehicle monitor	-	-		-	-	-	-	-	-	-
Roller - mechanical	251,680	-		-	251,680	(175,881)	(32,096)	-	(207,977)	43,703
Pound vehicles	-	-		-	-	-	-	-	-	-
Road maintenance	26,735	-		-	26,735	(15)	(5,362)	-	(5,376)	21,359

ANALYSIS OF PROPERT PLANT AND EQUIPMENT AS AT 30 JUNE 2014

Description	Cost /Revaluation					Accumulated Depreciation				Carrying value
	Opening Balance	Additions	Under construction	Movements	Closing Balance	Opening Balance	Additions	Movement s	Closing Balance	
	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	
Street sweeper	1,401,700	-		-	1,401,700	(561,448)	(280,340)	-	(841,788)	559,912
Trucks/bakkies	40,385,547	2,320,084		(1,242,423)	41,463,207	(19,573,969)	(3,466,793)	949,978	(22,090,784)	19,372,423
Tractors	2,442,907	-		(105,600)	2,337,307	(511,505)	(233,731)	42,240	(702,996)	1,634,311
Visual Equipment	1,711	12,546		-	14,257	(57)	(1,466)	-	(1,523)	
Weedeaters	57,798	-		-	57,798	(23,119)	(11,560)	-	(34,679)	
Workshop/Depots	18,661	-		-	18,661	(624)	(622)	-	(1,246)	17,415
	246,241,401	16,414,753	13,139,669	(1,903,574)	273,892,249	(92,324,044)	(19,171,605)	1,353,455	(110,142,194)	162,106,909
CAPITAL RESTORATION ASSET										
Capital Restoration Asset	16,025,117			(1,719,132)	14,305,985				-	14,305,985
	16,025,117		-	(1,719,132)	14,305,985	-	-	-	-	14,305,985
HERTAGES										
Library Books	143,945	-			143,945		-		-	143,945
Heritage Statues	360,885	219,172			580,057		(23,123)		(23,123)	556,934
	504,830	219,172	-	-	724,002	-	(23,123)	-	(23,123)	700,879
	4,779,222,805	150,406,087	23,809,288	(3,613,610)	4,949,824,571	(640,731,434)	(131,365,984)	1,353,455	(770,743,963)	4,125,055,470
INTANGIBLE ASSETS										
Housing Database	1,249,622				1,249,622	(54,514)	(40,284)		(94,798)	1,154,825
Servitudes	-	480,000			480,000		(81)		(81)	479,919
Intangible Software	318,608	778,140			1,096,748	(291)	(226,589)		(226,880)	869,868
Town Planning	159,717	564,009			723,726		(109)		(109)	723,617
	1,727,948	1,822,149	-	-	3,550,097	(54,805)	(267,063)	-	(321,868)	3,228,229
Investment Property										
Investment Buildings	41,050,003		-		41,050,003	69,997			69,997	41,120,000
Investment Property	506,908,248		-		506,908,248	14,577			14,577	506,922,825
	547,958,251	-	-	-	547,958,251	84,574	-	-	84,574	548,042,825
	5,327,181,056	150,406,087	23,809,288	(3,613,610)	5,461,291,899	(640,646,860)	(131,365,984)	1,353,455	(770,659,389)	4,690,632,509

SEGMENTAL ANALYSIS OF PROPERTY, PLANT AND EQUIPMENT AS AT 30 JUNE 2012

Description	Vote	Cost / Revaluation		Under Construction	Movements	Closing Balance	Accumulated Depreciation / Impairment					Closing Balance	Opening Balance	Movements	Closing Balance	Carrying Value
	Number	Opening	Additions				Opening	Movements	Revaluation	Reve	Movements					
		Balance	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Executive and Council		2 778 468	93 975	-	-	2 872 443	(7 265 398)	(789 043)	-	-	-	(8 054 441)	(7 265 398)	(789 043)	(8 054 441)	10 926 884
Executive & Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Manager		-	93 975	-	-	93 975	-	(239 660)	-	-	-	(239 660)	-	(239 660)	(239 660)	333 635
Council General		-	-	-	-	-	(6 509 369)	(352 660)	-	-	-	(6 862 029)	(6 509 369)	(352 660)	(6 862 029)	6 862 029
Integrated Development Plan		1 048 960	-	-	-	1 048 960	(231 864)	(64 141)	-	-	-	(296 006)	(231 864)	(64 141)	(296 006)	1 344 966
Strategic Services General		1 729 508	-	-	-	1 729 508	(524 165)	(132 581)	-	-	-	(656 746)	(524 165)	(132 581)	(656 746)	2 386 254
LED Centres		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commissioners		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mayoral Support		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Speaker		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Soccer Wold Cup		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and Administration		27 209 913	4 190 444	-	(1 903 574)	29 496 784	(15 514 631)	(4 323 987)	-	-	-	(19 838 618)	(15 514 631)	(4 323 987)	(19 838 618)	49 335 402
Finance & Administration		6 476 864	473 365	-	-	6 950 229	(5 566 875)	(859 373)	-	-	-	(6 426 248)	(5 566 875)	(859 373)	(6 426 248)	13 376 477
Stores		201 702	-	-	-	201 702	(150 678)	(21 501)	-	-	-	(172 179)	(150 678)	(21 501)	(172 179)	373 881
IT Section		5 180 196	3 293 070	-	-	8 473 266	(1 783 538)	(1 573 784)	-	-	-	(3 357 322)	(1 783 538)	(1 573 784)	(3 357 322)	11 830 588
Personnel Services		1 029 120	-	-	-	1 029 120	(510 087)	(145 046)	-	-	-	(655 133)	(510 087)	(145 046)	(655 133)	1 684 253
Corporate Services General		-	424 009	-	-	424 009	-	(1 370 021)	-	-	-	(1 370 021)	-	(1 370 021)	(1 370 021)	1 794 029
Liaison Services		7 827 272	-	-	-	7 827 272	(4 980 516)	(51 190)	-	-	-	(5 031 706)	(4 980 516)	(51 190)	(5 031 706)	12 858 978
Printing Section		217 763	-	-	-	217 763	(144 762)	(21 097)	-	-	-	(165 860)	(144 762)	(21 097)	(165 860)	383 623
Administration Stellenbosch		5 153 277	-	-	(1 903 574)	3 249 703	(1 915 296)	(260 507)	-	-	-	(2 175 803)	(1 915 296)	(260 507)	(2 175 803)	5 425 506
Administration Franschhoek		1 123 720	-	-	-	1 123 720	(462 879)	(21 468)	-	-	-	(484 347)	(462 879)	(21 468)	(484 347)	1 608 067
Credit Control		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Collection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rates & Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Direct Purchasing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Capturing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development		69 308 184	6 627 827	-	-	75 936 011	(16 955 392)	(2 192 350)	-	-	-	(19 147 741)	(16 955 392)	(2 192 350)	(19 147 741)	95 083 753
Planning & Development		8 353 902	1 137 373	-	-	9 491 275	(1 711 133)	(1 419 949)	-	-	-	(3 131 081)	(1 711 133)	(1 419 949)	(3 131 081)	12 622 356
Town Planning		2 289 021	-	-	-	2 289 021	(1 561 022)	(24 002)	-	-	-	(1 585 024)	(1 561 022)	(24 002)	(1 585 024)	3 874 045
Town Development		57 266 341	-	-	-	57 266 341	(13 011 023)	(627 894)	-	-	-	(13 638 917)	(13 011 023)	(627 894)	(13 638 917)	70 905 258
Building Control		629 921	-	-	-	629 921	(607 786)	(22 361)	-	-	-	(630 147)	(607 786)	(22 361)	(630 147)	1 260 069
Technical Engineering Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Research, Design & Contracts		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Project Management Unit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Physical Development & Public Works		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Urban & Rural Development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property Management		768 998	5 490 455	-	-	6 259 453	(64 428)	(98 144)	-	-	-	(162 572)	(64 428)	(98 144)	(162 572)	6 422 025
Health		15 486 447	145 131	-	-	15 631 578	(4 601 709)	(288 329)	-	-	-	(4 890 039)	(4 601 709)	-	-	20 521 617
Health General		8 135 368	-	-	-	8 135 368	(3 298 649)	-	-	-	-	(3 298 649)	(3 298 649)	(36 728)	(3 335 377)	11 434 017
Aan-het-pad Clinic		139 595	-	-	-	139 595	(30 000)	-	-	-	-	(30 000)	(30 000)	-	(30 000)	169 595
Poli Clinic		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Kayamandi Clinic		1 048 598	-	-	-	1 048 598	(233 208)	(36 728)	-	-	-	(269 936)	(233 208)	-	-	1 318 534
Victoria Street Clinic		233 484	-	-	-	233 484	(84 963)	-	-	-	-	(84 963)	(84 963)	-	(84 963)	318 447
Kylemore Clinic		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Klapmuts Clinic		709 527	-	-	-	709 527	185 459	-	-	-	-	185 459	185 459	-	185 459	524 068
Don & Pat Bilton Clinic		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Groendal Clinic		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Stellenbosch Cemetery		5 203 280	145 131	-	-	5 348 411	(1 123 753)	(251 138)	-	-	-	(1 374 891)	(1 123 753)	(251 138)	(1 374 891)	6 723 302
Pniel Cemetery		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Franschhoek Cemetery		16 595	-	-	-	16 595	(16 595)	-463	-	-	-	(17 058)	(16 595)	-463	(17 058)	33 653

SEGMENTAL ANALYSIS OF PROPERTY, PLANT AND EQUIPMENT AS AT 30 JUNE 2012

Description	Vote	Cost / Revaluation					Accumulated Depreciation / Impairment								Carrying Value
	Number	Opening Balance	Additions	Under Construction	Movements	Closing Balance	Opening Balance	Movements	Revaluation Rev	Movements	Closing Balance	Opening Balance	Movements	Closing Balance	
		R	R	R	R	R	R	R	R	R	R	R	R	R	R
Community and Social Services		4 884 938	341 108	-	-	5 226 046	(2 056 660)	(444 116)	-	-	(2 500 777)	(2 056 660)	(444 116)	(2 500 777)	7 726 822
Director Community		1 407 416			-	1 407 416	(452 714)		-	-	(452 714)	(452 714)	-	(452 714)	1 860 129
Director Social Services		83 050			-	83 050	(60 036)		-	-	(60 036)	(60 036)	-	(60 036)	143 086
Rhenish Complex Voorgelegen		118 499			-	118 499	(27 575)		-	-	(27 575)	(27 575)	-	(27 575)	146 074
Plein Street Library		1 759 959	204 648		-	1 964 606	(861 189)	(208 409)		-	(1 069 598)	(861 189)	(208 409)	(1 069 598)	3 034 205
Idas Valley Library		211 379	41 336		-	252 715	(108 075)	(25 820)		-	(133 896)	(108 075)	(25 820)	(133 896)	386 611
Cloetesville Library		750 470	50 000		-	800 470	(153 645)	(127 831)		-	(281 475)	(153 645)	(127 831)	(281 475)	1 081 945
Kayamandi Library		122 747			-	122 747	(102 770)	(19 407)		-	(122 176)	(102 770)	(19 407)	(122 176)	244 923
Pniel Library		100 892	45 124		-	146 016	(65 208)	(16 553)		-	(81 761)	(65 208)	(16 553)	(81 761)	227 777
Franschhoek Library		330 527			-	330 527	(225 449)	(46 096)		-	(271 546)	(225 449)	(46 096)	(271 546)	602 073
Social & Human Development		-			-	-				-	-	-		-	-
Special Fund: Dilbeek		-			-	-				-	-	-		-	-
Housing		57 850 568	13 309 897	-	-	71 160 465	(14 946 240)	(673 606)	-	-	(15 619 846)	(14 946 240)	(673 606)	(15 619 846)	86 780 311
Flats		113 834			-	113 834	(47 204)	(26 503)	-	-	(73 707)	(47 204)	(26 503)	(73 707)	187 541
Economic Schemes		-			-	-			-	-	-			-	-
Housing General		50 365 619	13 270 093		-	63 635 712	(13 532 776)	(645 037)	-	-	(14 177 813)	(13 532 776)	(645 037)	(14 177 813)	77 813 525
Rented Buildings		-			-	-			-	-	-			-	-
Housing Special Projects		7 371 115	39 804		-	7 410 919	(1 366 260)	(2 066)	-	-	(1 368 326)	(1 366 260)	(2 066)	(1 368 326)	8 779 245
Public Safety		53 912 468	2 742 663	-		56 655 131	(21 223 162)	(4 541 103)	-		(25 764 265)	(21 223 162)			82 419 396
Director Public Safety		1 765 255	347 113		-	2 112 367	(568 613)	(390 657)		-	(959 270)	(568 613)	(390 657)	(959 270)	3 071 638
Fire Services		10 750 955	866 899		-	11 617 854	(6 506 994)	(662 220)		-	(7 169 214)	(6 506 994)	(662 220)	(7 169 214)	18 787 068
Disaster Management		3 190 855			-	3 190 855	(2 172 800)	(200 592)		-	(2 373 392)	(2 172 800)	(200 592)	(2 373 392)	5 564 247
Security		23 554 217	866 565		-	24 420 782	(5 994 059)	(2 349 554)		-	(8 343 613)	(5 994 059)	(2 349 554)	(8 343 613)	32 764 395
Occupational Safety		-			-	-			-	-	-			-	-
Town Hall Plein Street		724 929	358 302		-	1 083 231	(606 875)	(67 780)		-	(674 655)	(606 875)	(67 780)	(674 655)	1 757 885
Eikestad Hall		90 242			-	90 242	(75 670)	(15 762)		-	(91 433)	(75 670)	(15 762)	(91 433)	181 675
Community Centre Kayamandi		-			-	-			-	-	-			-	-
Community Hall Pniel		23 175			-	23 175	(22 211)	-971		-	(23 182)	(22 211)			46 357
Community Centre Groendal		77 801			-	77 801	(70 455)			-	(70 455)	(70 455)	-971	(71 426)	148 256
Town Hall Franschhoek		336 621			-	336 621	(132 786)	(10 727)		-	(143 514)	(132 786)	(10 727)	(143 514)	480 134
Community Centre		-			-	-			-	-	-			-	-
Licencing		791 606	303 784		-	1 095 390	(717 128)	(61 061)		-	(778 188)	(717 128)	(61 061)	(778 188)	1 873 579
Traffic Control		11 959 356			-	11 959 356	(4 353 901)	(781 106)		-	(5 135 007)	(4 353 901)	(781 106)	(5 135 007)	17 094 363
Parking Areas		647 456			-	647 456	(1 670)	-673		-	(2 343)	(1 670)	-673	(2 343)	649 799
Sport and Recreation		76 824 623	7 981 432	-	-	84 806 054	(18 782 350)	(3 495 144)	-	-	(22 277 494)	(18 782 350)	(3 495 144)	(22 277 494)	107 083 548
Environment & Recreation		254 678	1 760 611		-	2 015 289	(210 182)	(75 849)	-	-	(286 031)	(210 182)	(75 849)	(286 031)	2 301 319
Workshop		270 177			-	270 177	(266 894)	-781		-	(267 675)	(266 894)	-781	(267 675)	537 852
Parks Stellenbosch		15 663 686	1 277 974		-	16 941 660	(7 345 521)	(609 748)	-	-	(7 955 269)	(7 345 521)	(609 748)	(7 955 269)	24 896 929
Parks Franschhoek		2 128 693	58 559		-	2 187 252	(606 552)	(45 135)	-	-	(651 687)	(606 552)	(45 135)	(651 687)	2 838 939
Street Trees		401 829	-		-	401 829	(133 671)	(33 531)		-	(167 202)	(133 671)	(33 531)	(167 202)	569 031
Street Beautification		2 024 630	471 488		-	2 496 119	(197 047)	(208 910)	-	-	(405 958)	(197 047)	(208 910)	(405 958)	2 902 076
Nursery		1 110 135	105 250		-	1 215 385	(521 751)	(13 958)	-	-	(535 709)	(521 751)	(13 958)	(535 709)	1 751 094
Commonage & Plantations		82 350	248 108		-	330 458	(13 182)	(45 751)		-	(58 933)	(13 182)	(45 751)	(58 933)	389 390
Jan Marias Nature Reserve		540 140	796 927		-	1 337 066	(193 825)	(67 250)	-	-	(261 076)	(193 825)	(67 250)	(261 076)	1 598 142
Jonkershoek Picnic Site		345 879	43 000		-	388 879	(107 330)	(38 795)	-	-	(146 125)	(107 330)	(38 795)	(146 125)	535 004
Van der Stel Sport		44 025 946	-		-	44 025 946	(5 730 556)	(1 865 155)		-	(7 595 710)	(5 730 556)	(1 865 155)	(7 595 710)	51 621 656
Idas Valley Sport		460 652	2 183 982		-	2 644 634	(151 282)	(32 594)	-	-	(183 876)	(151 282)	(32 594)	(183 876)	2 828 510
Cloetesville Sport		603 954	550 045		-	1 153 999	(500 223)	(156 183)	-	-	(656 406)	(500 223)	(156 183)	(656 406)	1 810 405
Swimming Pool Cloetesville		271 732	-		-	271 732	(103 929)	(19 797)		-	(123 726)	(103 929)	(19 797)	(123 726)	395 458
Kayamandi Sport		1 923 669	-		-	1 923 669	(263 633)	(26 505)	-	-	(290 138)	(263 633)	(26 505)	(290 138)	2 213 808

Description	Vote	Cost / Revaluation					Accumulated Depreciation / Impairment									Carrying Value
	Number	Opening Balance	Additions	Under Construction	Movements	Closing Balance	Opening Balance	Movements	Revaluation	Reve	Movements	Closing Balance	Opening Balance	Movements	Closing Balance	
		R	R	R	R	R	R	R	R	R	R	R	R	R	R	
Kylemore Sport		1 707 385	-		-	1 707 385	(386 704)	(147 544)	-	-		(534 248)	(386 704)	(147 544)	(534 248)	2 241 632
Klapmuts Sport		1 336 522	-		-	1 336 522	(625 210)	(13 376)	-	-		(638 586)	(625 210)	(13 376)	(638 586)	1 975 109
Jamestown Sport		1 351 238	-		-	1 351 238	(557 628)	(35 864)	-	-		(593 492)	(557 628)	(35 864)	(593 492)	1 944 729
Pniel Sport		692 551	302 840		-	995 391	(375 496)	(26 675)	-	-		(402 171)	(375 496)	(26 675)	(402 171)	1 397 562
Groendal Sport		10 978	182 648		-	193 627	(26 125)	(26 958)	-	-		(53 084)	(26 125)	(26 958)	(53 084)	246 710
Raithby Sport		1 617 798	-		-	1 617 798	(465 608)	(4 786)		-		(470 394)	(465 608)	(4 786)	(470 394)	2 088 192
Environmental Protection		365 098 879	38 281 305	7 945 919	(1 719 132)	409 606 971	(99 183 380)	(22 215 994)	-	-		(121 399 374)	(99 183 380)			531 006 345
Market		46 862 994			-	46 862 994	(6 702 321)		-	-		(6 702 321)	(6 702 321)	(4 044 702)	(10 747 023)	53 565 315
Refuse Removal		52 970 915	167 576		(1 719 132)	51 419 359	(13 869 016)	(4 044 702)		-		(17 913 719)	(13 869 016)			69 333 078
Dumping Site		1 093 983			-	1 093 983	(300 693)	(149 908)		-		(450 601)	(300 693)	(149 908)	(450 601)	1 544 584
Klapmuts Transfer Station		-			-	-	-		-	-		-	-	-	-	-
Cleaning of Streets		4 047 300			-	4 047 300	(1 376 391)		-	-		(1 376 391)	(1 376 391)	-	(1 376 391)	5 423 691
Public Facilities		14 566 695			-	14 566 695	(6 447 208)		-	-		(6 447 208)	(6 447 208)	-	(6 447 208)	21 013 902
Sewerage Purification Stellenbosch		78 620 865			-	78 620 865	(30 234 382)	(7 070 521)		-		(37 304 903)	(30 234 382)	(7 070 521)	(37 304 903)	115 925 769
Sewer Network		158 737 505	38 113 729	5 487 214	-	202 338 448	(37 561 930)	(10 547 938)		-		(48 109 868)	(37 561 930)	(10 547 938)	(48 109 868)	250 448 316
Composting		3 116 550			-	3 116 550	(1 858 391)	(235 652)		-		(2 094 042)	(1 858 391)	(235 652)	(2 094 042)	5 210 592
Sewerage Purification Franschoek		4 938 867		2 458 705	-	7 397 572	(710 078)	(171 654)		-		(881 731)	(710 078)	(171 654)	(881 731)	8 279 303
Sewerage Purification Pniel		143 205			-	143 205	(122 972)	4 381		-		(118 591)	(122 972)	4 381	(118 591)	261 795
Roads and Transport		1 032 391 650	27 903 231	-	-	1 060 294 880	(242 563 083)	(41 784 190)	-	-		(284 347 274)	(242 563 083)	(41 784 190)	(284 347 274)	817 490 738
Municipal Buildings		236 744 921	1 365 774			238 110 696	(6 588 667)	(959 696)		-		(7 548 363)	(6 588 667)	(959 696)	(7 548 363)	245 659 059
Engineering Services General		1 829 447	2 109 479			3 938 926	(532 781)	(594 979)		-		(1 127 760)	(532 781)	(594 979)		

Stellenbosch Municipality

Appendix D for the year ended 30 June 2014

APPENDIX D
STELLENBOSCH MUNICIPALITY
SEGMENTAL STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2014

2013 Actual Income R	2013 Budgeted Income R	2013 Actual Expenditure R	2013 Budgeted Expenditure R	2013 Surplus/ (Deficit) R	Description	Vote Number	2014 Actual Income R	2014 Budgeted Income R	2014 Actual Expenditure R	2014 Budgeted Expenditure R	2014 Surplus/ (Deficit) R
-	-	1,004,927	75,597	(1,004,927)	MUNICIPAL MANAGER	1100	-	-	1,029,821	585,798	(1,029,821)
-	-	1,197,614	4,406,130	(1,197,614)	INTERNAL AUDIT	1105	-	-	1,448,976	5,380,687	(1,448,976)
-	-	209,628	324,000	(209,628)	AUDIT COMMITTEE	1106	-	-	275,962	366,000	(275,962)
-	-	3,907,338	4,061,340	(3,907,338)	LIAISON EXECUTIVE	1111	-	-	4,885,338	4,322,880	(4,885,338)
-	-	6,319,507	8,867,067	(6,319,507)	MUNICIPAL MANAGER		-	-	7,640,098	10,655,365	(7,640,098)
-	-	4,861,912	3,988,630	(4,861,912)	PLANNING & ENVIRONMENT: GEN	2200	109,092	47,500	(53,105)	4,023,020	162,197
4,237,692	3,057,936	6,106,518	6,343,230	(1,868,826)	BUILDING CONTROL	2205	4,416,421	3,552,731	7,270,480	6,740,460	(2,854,059)
218,541	170,990	5,372,894	5,856,260	(5,154,353)	TOWN PLANNING	2210	190,850	181,250	6,032,629	5,939,780	(5,841,778)
-	-	683,871	2,658,090	(683,871)	TOWN DEVELOPMENT	2230	-	-	493,593	507,604	(493,593)
-	-	3,278,602	3,687,034	(3,278,602)	COMMUNITY DEVELOPMENT	3113	-	-	3,378,072	4,182,644	(3,378,072)
-	-	2,403,942	2,563,280	(2,403,942)	LOCAL ECONOMIC DEVELOPMENT	8120	-	-	2,781,604	2,726,334	(2,781,604)
236,405	229,036	264,524	322,970	(28,119)	KAYAMANDI ECONOMIC TOURISM COR	8125	237,392	240,488	346,031	416,780	(108,639)
116,499	192,450	116,499	192,450	-	DILBEECK	9912	129,810	423,355	129,810	423,355	-
4,809,136	3,650,412	23,088,762	25,611,944	(18,279,625)	PLANNING & DEVELOPMENT SERVICES		5,083,565	4,445,324	20,379,114	24,959,977	(15,295,549)
3,761,438	4,899,991	6,032,079	7,715,839	(2,270,641)	PROPERTY MANAGEMENT	2235	3,893,167	4,983,607	6,176,760	8,193,682	(2,283,593)
16,058	19,898	11,354	30,096	4,704	SUBECONOMICAL SCHEME 3: 124 HO	3552	16,253	21,284	(1,418)	19,035	17,671
6,167	28,301	39,960	74,040	(33,792)	SUBECONOMICAL SCHEME 4: 432 HO	3553	6,283	8,796	11,252	55,715	(4,969)
2,805,961	2,869,571	1,693,291	4,422,446	1,112,670	ECONOMIC: 221 FLATS WASH	3557	3,128,123	3,060,238	(715,333)	5,199,928	3,843,456
234,426	254,219	135,652	432,819	98,774	ECONOMIC SCHEME 3: 36 MAISONET	3558	252,017	270,897	(19,070)	306,155	271,066
1,022,018	1,038,872	304,423	1,267,112	717,595	ECONOMIC SCHEME 4: 132 FLATS	3559	1,094,792	1,108,618	(67,774)	1,166,925	1,162,566
743,159	767,009	413,346	1,157,195	329,813	ECONOMIC SCHEME 9:72 FLATS	3561	776,657	817,945	(41,980)	857,970	818,638
55,017	100,832	64,633	155,842	(9,616)	PNIEL SELF BUILT: 20 HOUSES	3570	49,918	57,820	10,398	107,210	39,520
-	59,618	19,903	150,802	(19,903)	SELLING SCHEME 12: 76 HOUSE CV	3572	-	-	(6,253)	131,130	6,253
3,974	134,866	52,888	367,389	(48,914)	SELLING SCHEME 13: 93 HOUSE CV	3573	3,533	4,830	(8,590)	324,210	12,123
6,691	37,000	26,701	74,680	(20,011)	SELLING SCHEME 15: 30 HOUSE CV	3575	5,191	8,012	10,548	61,610	(5,358)
-	11,034	3,685	18,586	(3,685)	TENNANTVILLE SELF BUILT: 18 HO	3576	-	140	(1,157)	14,480	1,157
621,909	869,431	621,909	689,431	-	MAINTENANCE: SCHEME HOUSES	3577	29,729	671,600	29,729	14,800	-
87,614	189,619	134,671	316,821	(47,057)	KYLEMORE SELF BUILT: 53 HOUSES	3578	78,662	94,760	31,234	226,130	47,427
42,619	80,674	52,203	125,546	(9,585)	KYLEMORE SELF BUILT: 30 HOUSES	3579	37,111	45,000	7,439	86,510	29,671
11,614	26,753	2,136	6,461	9,478	FRANSCHHOEK: 18 HOUSES	3580	11,129	12,040	(670)	3,860	11,800
2,121	6,472	2,110	6,382	11	FRANSCHHOEK: 10 HOUSES	3581	1,949	2,270	(663)	3,820	2,612
1,136	6,551	2,136	6,461	(1,000)	FRANSCHHOEK: 19 HOUSES	3582	370	1,340	(670)	3,860	1,041
15,822	53,349	17,470	52,843	(1,648)	FRANSCHHOEK: 30 HOUSES	3584	14,962	17,250	(5,489)	31,600	20,450
324	888	382	866	(57)	FRANSCHHOEK: 94 HOUSES	3585	290	350	(90)	520	381
15,930	36,596	11,928	36,079	4,002	FRANSCHHOEK: BONDED HOUSES	3586	14,807	16,900	(3,746)	21,570	18,554
75,785,392	77,683,000	59,640,333	57,762,988	16,145,059	NEW HOUSING	3780	43,312,490	62,880,174	41,432,736	51,553,594	1,879,754
4,429,807	3,765,661	6,725,744	7,954,677	(2,295,937)	HOUSING ADMINISTRATION	3781	5,151,666	3,953,943	6,356,816	7,935,610	(1,205,150)
-	-	4,943,311	-	(4,943,311)	NEW HOUSING	3783	-	-	4,918,437	-	(4,918,437)
-	300,000	891,021	885,490	(891,021)	INFORMAL SETTLEMENTS	3784	375,971	1,673,684	1,663,726	3,006,727	(1,287,754)
-	-	9,375,390	16,187,732	(9,375,390)	MUNICIPAL BUILDINGS & STRUCTUR	6220	-	8,000,000	11,547,387	11,003,888	(11,547,387)
-	-	(858,679)	966,700	858,679	ADMIN BUILDINGS: STELLENBOSCH	7805	-	-	(1,057,647)	1,172,935	1,057,647
-	-	(20,441)	(67,320)	20,441	ADMIN BUILDINGS: FRANSCHHOEK	7806	-	-	(148,238)	(49,423)	148,238
89,669,196	93,240,205	90,339,537	100,798,003	(670,341)	HUMAN SETTLEMENTS		58,255,071	87,711,498	70,117,674	91,454,051	(11,862,603)
376,553,877	375,856,160	297,996,524	289,509,150	78,557,353	ELECTRICAL ENGINEERING SERVICE	4400	413,698,238	394,010,682	314,324,989	318,047,127	99,373,249
-	-	6,798,264	7,158,571	(6,798,264)	ELECTRICAL ENG. CLIENT SERVICES	4410	-	-	7,271,236	8,043,490	(7,271,236)
-	-	55,333,715	51,606,011	(55,333,715)	ELECTRICAL ENG. SYSTEM OPERATI	4420	-	-	58,329,559	55,412,900	(58,329,559)
-	-	1,935,188	2,560,961	(1,935,188)	PUBLIC ABLUTION FACILITIES	6515	-	-	1,999,332	1,868,810	(1,999,332)
-	207,036	-	2,474,169	-	MARKET	6525	-	217,388	-	43,840	-
2,015,696	-	7,984,764	8,146,817	(5,969,068)	CIVIL ENGINEERING SERVICES GEN	6600	-	-	9,186,530	10,359,998	(9,186,530)
9,711,102	4,706,635	46,795,347	42,092,192	(37,084,245)	ROADS	6620	4,164,346	3,443,187	49,324,679	49,164,199	(45,160,333)
-	-	4,507,636	4,412,160	(4,507,636)	SIDEWALKS & CYCLE PATHS	6621	158,003	-	4,982,875	4,306,680	(4,824,872)
108,000	108,000	16,199,975	5,877,198	(16,091,975)	STORMWATER	6625	-	-	17,984,676	14,415,592	(17,984,676)
-	-	127,200	236,836	(127,200)	WORKSHOP	6640	-	-	142,300	255,371	(142,300)
104,327,487	93,812,464	60,452,447	50,095,385	43,875,040	WATER NETWORK	6650	129,935,334	125,811,270	71,790,327	65,705,740	58,145,006
-	-	10,843,383	10,433,610	(10,843,383)	RESERVOIRS & SUPPLY LINES	6651	-	-	10,840,639	10,935,037	(10,840,639)
-	-	4,586,069	3,616,747	(4,586,069)	WATER FILTRATION IDAS VALLEY	6652	-	-	5,076,025	5,151,833	(5,076,025)
-	-	4,184,713	3,314,023	(4,184,713)	WATER FILTRATION PARADYSKLOOF	6653	-	-	3,704,974	3,923,038	(3,704,974)
-	-	172,919	71,700	(172,919)	RESERVOIRS & FILTRATION FRANSC	6654	-	-	163,491	176,557	(163,491)
-	-	775,755	1,212,948	(775,755)	WATER LABORATORY	6655	-	-	1,148,058	1,303,350	(1,148,058)
36,526,465	38,238,481	26,004,177	27,692,333	10,522,288	REFUSE REMOVAL	6530	41,080,956	45,773,767	28,229,465	28,715,071	12,851,491
3,890,859	683,467	9,127,416	7,234,150	(5,236,557)	DUMPING SITE	6535	1,441,796	1,891,926	17,469,366	11,745,756	(16,027,570)
-	2,601	1,722,465	2,037,930	(1,722,465)	TRANSFER STATION KLAPMUTS	6536	-	4,550	758,191	1,110,400	(758,191)

Stellenbosch Municipality

Appendix D for the year ended 30 June 2014

APPENDIX D
STELLENBOSCH MUNICIPALITY
SEGMENTAL STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2014

2013 Actual Income R	2013 Budgeted Income R	2013 Actual Expenditure R	2013 Budgeted Expenditure R	2013 Surplus/ (Deficit) R	Description	Vote Number	2014 Actual Income R	2014 Budgeted Income R	2014 Actual Expenditure R	2014 Budgeted Expenditure R	2014 Surplus/ (Deficit) R
65,460,528	65,915,726	21,175,797	25,592,985	44,284,730	SEWERAGE PURIFICATION STELLENB	6605	70,950,569	70,510,003	27,025,807	29,207,064	43,924,762
25,976,893	22,395,211	23,931,633	20,511,596	2,045,260	SEWERAGE NETWORK	6606	18,267,929	21,590,633	25,742,038	27,071,225	(7,474,109)
-	30,061	1,469,459	1,582,892	(1,469,459)	COMPOSTING	6607	-	33,000	1,624,169	1,732,984	(1,624,169)
-	-	319,286	601,370	(319,286)	SEWERAGE PURIFICATION KLAPMUTS	6608	-	-	289,855	530,605	(289,855)
-	-	701,903	1,316,673	(701,903)	SEWERAGE PURIFICATION FRANSCHH	6609	-	-	910,269	1,343,537	(910,269)
-	-	1,019,057	1,401,010	(1,019,057)	SEWERAGE TREATMENT PNIEL & OTH	6610	-	-	1,678,131	2,047,442	(1,678,131)
-	-	307,102	629,470	(307,102)	SEWER PURIFICATION:RURALW/H	6611	-	-	603,130	797,280	(603,130)
-	-	152,941	547,045	(152,941)	SEWERAGE PUMP STATIO	6612	-	-	436,732	892,455	(436,732)
624,570,906	601,955,842	604,625,131	571,965,932	19,945,775	ENGINEERING SERVICES		679,697,171	663,286,406	661,036,844	654,307,381	18,660,327
-	-	790,692	1,574,692	(790,692)	COMMUNITY SERVICES: GENERAL	3111	-	-	327,450	195,795	(327,450)
-	-	674,621	-	(674,621)	COMMUNITY SERVICES: GENERAL	3112	-	-	308,094	11,967	(308,094)
-	-	-	-	-	STELLENBOSCH YOUTH COUNCIL	3114	-	-	-	-	-
52,662	-	1,972,739	2,098,106	(1,920,077)	FORESTRY, PARKS & RECREATION	3300	-	-	2,351,786	2,243,687	(2,351,786)
-	-	630,802	416,961	(630,802)	WORKSHOP	3301	-	-	702,755	461,981	(702,755)
263,803	712,520	8,696,099	7,942,103	(8,432,296)	PARKS & SIDEWALKS: STELLENBOSC	3305	65,135	19,244	9,403,895	10,044,879	(9,338,760)
25,900	398,380	2,104,542	2,566,006	(2,078,642)	PARKS & SIDEWALKS: FRANSCHHOEK	3306	-	100,000	2,299,314	2,070,574	(2,299,314)
-	-	1,824,403	1,714,753	(1,824,403)	STREET TREES	3310	-	-	2,045,886	1,828,518	(2,045,886)
237,068	237,068	2,271,142	2,170,306	(2,034,074)	STREET BEAUTIFICATION	3311	-	-	2,589,892	2,580,205	(2,589,892)
-	-	892,851	946,286	(892,851)	NURSERY	3315	-	-	970,150	1,010,842	(970,150)
55,346	-	2,467,229	1,893,234	(2,411,883)	COMMONAGE & PLANTATIONS	3320	63,495	1,315,000	4,381,558	4,860,659	(4,318,063)
46,704	2,408	762,295	669,364	(715,591)	JAN MARAIS NATURE RESERVE	3325	40,854	12,480	806,020	806,070	(765,166)
699,246	153,050	189,648	116,500	509,598	JONKERSHOEK PICNIC SITE	3330	397,490	301,440	201,960	153,316	195,531
-	-	3,064	3,180	(3,064)	DWARSRIVIER PICNIC SITE	3331	-	-	1,999	1,690	(1,999)
-	-	3,918,178	3,480,724	(3,918,178)	SPORTS GROUNDS: VAN DER STEL	3340	1,709,895	1,684,211	4,400,539	3,813,149	(2,690,644)
-	-	454,000	150,216	(454,000)	SPORTS GROUNDS: IDAS VALLEY	3341	-	-	470,479	156,690	(470,479)
76,440	11,025	778,432	388,268	(701,992)	SPORTS GROUNDS: CLOETESVILLE	3342	-	-	1,055,145	632,854	(1,055,145)
-	-	20,194	19,220	(20,194)	GOLF CLUB	3343	-	-	14,934	21,725	(14,934)
373,381	37,545	693,609	939,554	(320,228)	CLOETESVILLE SWIMMING POOL	3344	59,503	31,020	1,033,243	1,063,975	(973,740)
213,484	-	328,749	175,031	(115,265)	SPORTS GROUNDS: KAYAMANDI	3345	-	-	328,942	721,417	(328,942)
-	-	433,015	346,972	(433,015)	SPORTS GROUNDS: KYLEMORE	3346	-	-	462,332	396,912	(462,332)
-	-	249,236	157,419	(249,236)	SPORTS GROUNDS: KLAPMUTS	3347	-	-	271,460	123,496	(271,460)
-	-	319,729	250,433	(319,729)	SPORTS GROUNDS: JAMESTOWN	3348	302,840	-	285,512	216,293	17,328
-	-	1,571,892	975,961	(1,571,892)	SPORTS GROUNDS: PNIEL	3349	-	-	1,751,595	1,040,105	(1,751,595)
-	-	81,915	38,387	(81,915)	SPORTS GROUNDS: GROENDAL	3350	-	-	76,278	50,731	(76,278)
-	-	217,269	264,750	(217,269)	SPORTS GROUNDS: RAITHBY	3351	-	-	140,341	206,769	(140,341)
-	-	107,208	125,000	(107,208)	SPORTS GROUNDS: RURAL	3352	-	-	175,993	679,960	(175,993)
-	-	-	6,950	-	CLINIC: AAN-HET-PAD	3505	-	-	-	-	-
-	-	19,237	44,250	(19,237)	CLINIC: KAYAMANDI	3507	-	-	19,237	19,783	(19,237)
-	-	-	36,010	-	CLINIC: KLAPMUTS	3511	-	-	-	-	-
-	-	-	48,050	-	CLINIC: DON & PAT BILTON	3512	-	-	-	-	-
-	-	153	660	(153)	PEST CONTROL	3520	-	-	367	700	(367)
580,466	643,368	1,574,322	1,219,846	(993,856)	CEMETERY: STELLENBOSCH	3545	572,722	674,772	1,618,674	1,633,547	(1,045,952)
-	-	102,576	108,270	(102,576)	CEMETERY: PNIEL	3546	789	-	119,368	115,840	(118,578)
46,561	82,623	539,502	485,410	(492,941)	CEMETERY: FRANSCHHOEK	3547	55,020	52,880	679,957	519,865	(624,937)
-	-	246,247	308,580	(246,247)	RHENISH COMPLEX	3742	-	-	167,290	335,060	(167,290)
22,107	18,031	36,682	39,400	(14,575)	VOORGELEGEN	3743	29,393	18,933	12,120	45,280	17,273
74,579	78,527	3,576,034	3,481,770	(3,501,455)	LIBRARY: PLEIN STREET	3750	67,672	205,008	3,938,866	3,896,013	(3,871,194)
17,469	24,523	802,522	826,106	(785,053)	LIBRARY: IDAS VALLEY	3751	15,792	19,781	934,736	900,090	(918,944)
21,390	25,718	945,952	859,120	(924,563)	LIBRARY: CLOETESVILLE	3752	22,774	25,925	1,075,259	1,029,899	(1,052,485)
10,115	2,669	862,810	857,176	(852,694)	LIBRARY: KAYAMANDI	3753	10,493	13,040	832,256	928,939	(821,762)
7,800	5,404	640,498	677,551	(632,698)	LIBRARY: PNIEL	3754	7,476	10,540	712,273	741,054	(704,797)
16,534	21,526	848,238	796,973	(831,703)	LIBRARY: FRANSCHHOEK	3755	19,462	17,880	940,288	899,617	(920,826)
-	-	1,881	850	(1,881)	LIBRARY: GROENDAL	3756	-	-	2,292	2,357	(2,292)
-	-	6,876,326	6,997,626	(6,876,326)	COMMUNITY SAFETY: GENERAL	5111	-	-	7,840,270	9,962,288	(7,840,270)
4,737	51,688	18,990,370	17,917,152	(18,985,634)	FIRE SERVICES	5120	96,395	-	19,995,480	18,820,961	(19,899,085)
-	-	21,223	41,440	(21,223)	LOGISTICS & FLEET MANAGEMENT	5130	-	-	337,515	367,211	(337,515)
6,329,075	6,351,982	4,402,671	4,466,346	1,926,404	TRAFFIC SERVICES: LICENSING	5140	7,207,501	6,665,270	4,697,966	4,717,000	2,509,535
70,458,697	11,091,187	67,867,308	20,331,906	2,591,390	TRAFFIC SERVICES:TRAFFIC CONTR	5141	82,940,604	22,071,584	48,096,885	23,663,978	34,843,719
3,166,788	1,379,699	3,426,538	1,520,345	(259,750)	PARKING AREAS & PARKING	5142	2,547,157	1,420,692	1,509,880	589,801	1,037,278
-	-	4,028,375	3,191,274	(4,028,375)	DISASTER MANAGEMENT	5705	-	-	408,716	(146,797)	(408,716)
1,123	-	4,968,421	8,764,875	(4,967,297)	LAW ENFORCEMENT	5710	48,577	-	4,153,081	12,353,380	(4,104,504)
248,292	220,997	1,717,008	1,692,422	(1,468,716)	TOWN HALL: STELLENBOSCH	5740	249,962	232,047	1,883,777	1,873,553	(1,633,815)
230,203	25,244	383,042	332,950	(152,839)	EIKE TOWN HALL	5741	42,519	26,507	419,679	367,311	(377,160)
-	2,260	10,813	121,160	(10,813)	COMMUNITY HALL: KAYAMANDI	5744	1,754	-	1,705	147,135	49

Stellenbosch Municipality

Appendix D for the year ended 30 June 2014

**APPENDIX D
STELLENBOSCH MUNICIPALITY
SEGMENTAL STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2014**

2013 Actual Income R	2013 Budgeted Income R	2013 Actual Expenditure R	2013 Budgeted Expenditure R	2013 Surplus/ (Deficit) R	Description	Vote Number	2014 Actual Income R	2014 Budgeted Income R	2014 Actual Expenditure R	2014 Budgeted Expenditure R	2014 Surplus/ (Deficit) R
-	12,520	-	-	-	ADMIN HALL: KAYAMANDI	5745	-	-	-	-	-
19,386	18,080	3,498	25,690	15,888	ADMIN BUILDINGS & HALLS: PNIEL	5746	24,754	18,984	2,345	29,288	22,409
43,537	29,905	377,784	345,843	(334,247)	COMMUNITY HALL GROENDAL	5747	42,316	31,401	417,735	370,160	(375,419)
-	-	5,324	-	(5,324)	COMMUNITY HALL: GROENDAL	5748	-	-	2,136	1,681	(2,136)
32,787	64,126	14,108	14,860	18,679	TOWN HALL: FRANSCHHOEK	5749	36,674	67,333	11,650	12,703	25,024
11,556	5,513	684	20,313	10,872	COMMUNITY HALL: KYLEMORE	5750	13,246	5,788	1,165	11,218	12,081
8,754	15,054	8,617	26,030	137	COMMUNITY HALL: LA MOTTE	5751	11,167	15,807	4,195	28,320	6,972
2,640	10,510	-	26,070	2,640	COMMUNITY HALL: WEMMERSHOEK	5752	6,542	11,036	-	28,370	6,542
564,184	520,500	8,208,334	7,190,878	(7,644,150)	CLEANING OF STREETS	6540	1,760,000	1,976,140	9,585,537	10,476,136	(7,825,537)
1,169,264	1,184,900	1,213,529	1,184,900	(44,265)	SPECIAL FUND: LIBRARY SERVICES	9913	1,083,926	1,398,526	1,083,926	1,225,000	-
100,000	100,000	-	100,000	100,000	COM SAFETY PROJ: CONTRACT LAW	9923	-	-	-	-	-
85,232,078	23,538,550	165,174,175	113,543,608	(79,942,097)	COMMUNITY AND PROTECTION SERVICES		99,553,901	38,443,269	148,364,176	131,361,000	(48,810,275)
287,018	-	4,507,389	2,966,184	(4,220,370)	CORPORATE SERVICES: GENERAL	7111	301,268	-	4,072,248	5,126,639	(3,770,981)
-	-	1,853,688	2,165,601	(1,853,688)	HUMAN RESOURCE SERVICES	7180	49,126	2,960	2,179,923	4,242,171	(2,130,797)
193,534	-	77,706	618,200	115,828	OCCUPATIONAL HEALTH AND SAFETY	5715	-	-	77,503	773,000	(77,503)
-	-	1,810,101	643,478	(1,810,101)	DOCUMENTATION & ARCHIVES MANAG	7700	-	-	1,419,955	1,542,543	(1,419,955)
-	-	2,488,839	2,591,952	(2,488,839)	SECRETARIATE & ADMINISTRATION	7710	-	-	2,630,479	2,828,930	(2,630,479)
57,581	840	10,209,335	8,532,085	(10,151,754)	LEGAL SERVICES	7720	265,119	2,200	10,658,686	11,280,220	(10,393,567)
-	-	202,061	85,298	(202,061)	COMMUNICATION SERVICES	7770	-	-	211,903	605,161	(211,903)
-	-	648,390	163,061	(648,390)	PRINTING OFFICE	7790	-	-	450,256	98,876	(450,256)
285,274	20,073	29,586,388	23,481,069	(29,301,114)	COUNCIL: GENERAL EXPENSES	7800	490,447	171,887	34,017,606	25,801,346	(33,527,159)
-	-	20,218	22,700	(20,218)	COUNCIL: DEPUTY MAYOR'S OFFICE	7801	-	-	20,719	42,600	(20,719)
18,122	-	4,547,012	4,211,933	(4,528,890)	COUNCIL: DONATIONS	7802	13,200	-	5,734,950	6,594,841	(5,721,750)
-	-	136,118	141,199	(136,118)	COUNCIL: SPEAKER'S OFFICE	7803	-	-	44,506	325,290	(44,506)
-	-	877,367	1,723,881	(877,367)	COUNCIL: MAYOR'S OFFICE	7804	-	-	1,157,774	2,398,000	(1,157,774)
-	-	222,006	84,855	(222,006)	IDP AND STRATEGIC PROGRAMS	8110	-	-	269,241	556,768	(269,241)
-	-	482,648	838,882	(482,648)	STRATEGIC SERVICES: GENERAL	8115	-	-	532,792	942,828	(532,792)
-	-	388,907	25,000	(388,907)	PUBLIC PARTICIPATION	8116	-	-	537,212	208,970	(537,212)
-	-	267,570	267,190	(267,570)	COMMUNICATION SERVICES	8117	-	-	289,485	285,790	(289,485)
-	-	-	-	-	SPECIAL FUND: LEAVE	9902	-	-	-	-	-
1,146,374	1,681,477	1,227,374	1,681,477	(81,000)	LGWSETA TRAINING	9909	1,026,163	1,540,560	1,026,163	1,540,560	-
-	-	3,031,984	4,236,822	(3,031,984)	INFORMATION TECHNOLOGY	9910	-	-	3,380,193	7,177,623	(3,380,193)
81,062	81,000	82,013	81,000	(951)	SPECIAL FUND:CDW SUPPORT GRANT	9919	36,446	49,000	36,446	49,000	-
2,068,965	1,783,390	62,667,114	54,561,867	(60,598,148)	STRATEGIC AND CORPORATE SERVICES		2,181,769	1,766,607	68,748,042	72,421,156	(66,566,273)
235,399,742	221,338,679	26,534,034	31,420,139	208,865,708	FINANCIAL SERVICES: GENERAL	9900	329,068,217	270,308,568	31,266,738	40,501,821	297,801,479
-	-	240,455	803,670	(240,455)	SPECIAL FUNDS: INSURANCE	9905	-	-	299,837	814,300	(299,837)
288,084	800,000	256,822	800,000	31,262	SPECIAL FUND: MUN SYS IMPROVEM	9906	677,639	890,000	677,639	890,000	-
1,260,507	1,227,500	1,227,502	1,227,500	33,005	FINANCE MANAGEMENT GRANT	9911	1,300,000	1,545,614	1,300,000	1,300,000	-
-	7,480	(982,463)	379,890	982,463	FIN SERVICES: STORES	9920	-	-	(1,054,800)	447,392	1,054,800
109,928	151,395	58,147	71,610	51,781	SUPPLY CHAIN MANAGEMENT UNIT	9921	145,245	120,000	75,287	74,660	69,957
9,377,405	21,031,191	11,653,786	21,031,191	(2,276,382)	EQUITABLE SHARE	3782	10,597,047	25,577,979	14,980,932	25,577,979	(4,383,884)
246,435,666	244,556,245	38,988,284	55,734,000	207,447,382	FINANCIAL SERVICES		341,788,148	298,442,161	47,545,632	69,606,152	294,242,516
1,052,785,948	968,724,644	991,202,510	931,082,421	61,583,438	Total		1,186,559,625	1,094,095,265	1,023,831,579	1,054,765,082	-
		(17,031,810)		17,031,810	Fair value adjustments				(394,946)		394,946
		50,957		(50,957)	Inventories (Write- down)				(24,652)		24,652
		(91,298)		91,298	Loss on disposal of Assets				(96,439)		96,439
1,052,785,948	968,724,644	974,130,359	931,082,421	78,655,589	Grand total		1,186,559,625	1,094,095,265	1,023,315,542	1,054,765,082	163,244,083

APPENDIX F
STELLENBOSCH MUNICIPALITY
DISCLOSURE OF GRANTS AND SUBSIDIES IN TERMS OF SECTION 123 OF MFMA, 56 OF 2003

Grants and Subsidies Received 2013/14

Name of Grant	Name of Organ of State or Municipal Entity	Opening Balance	Grants Received	Operating Expenditure during the year Transferred to Revenue	Capital Expenditure during the year Transferred to Revenue	Balance 30 JUNE 2014	Conditions of grants/ subsidies met	Grants and Subsidies Delayed / Withheld
CONDITIONAL GRANTS & SUBSIDIES								
National Government Grants								
Municipal Infrastructure Grant	Nat Treasury	-	29,469,000	-	29,469,000	-	Yes	N/A
Financial Management Grant	Nat Treasury	-	1,300,000	1,300,000	-	-	Yes	N/A
Municipal Systems Improvement Grant	Nat Treasury	543,178	890,000	677,639	-	755,539	Yes	N/A
Equitable Share	Nat Treasury	-	50,157,000	50,157,000	-	-	Yes	N/A
Integrated National Electrification Program	Nat Treasury	-	1,127,105	-	1,127,105	-	Yes	N/A
EPWP Incentive Grant	Nat Treasury	-	1,760,000	1,760,000	-	-	Yes	N/A
RBIG	Nat Treasury	-	10,000,000	-	9,999,999	1	-	-
Provincial Government Grants								
Library Services	Dept Cultural Affairs and Sport	313,039	1,413,000	1,083,926	59,624	582,489	Yes	N/A
Integrated Transport Planning	Department of Transport and Public Works	12,972	396,000	-	395,820	13,152	Yes	N/A
Maintenance of Proclaimed Roads	Department of Transport and Public Works	1,250,805	-	-	1,250,805	-	Yes	N/A
Integrated Housing and Human Settlement Development Grant	Dept of Human Settlements	5,950,630	41,058,330	31,663,358	10,660,444	4,685,159	Yes	N/A
Provincial Contribution towards the Acceleration of Housing Delivery	Dept of Human Settlements	2	-	-	-	2	Yes	N/A
Community Development Worker (CDW) Operational Support Grant	Dept of Local Government	18,600	49,200	36,446	-	31,354	Yes	N/A
Public Transport Infrastructure	Department of Transport and Public Works	1,104,103	-	-	1,104,103	-	Yes	N/A
LG Financial Management Support Grant	Provincial Treasury	300,000	400,000	300,000	-	400,000	Yes	N/A
Development of Sport and Recreational facilities Grant	Dept Cultural Affairs and Sport	-	50,000	-	-	50,000	Yes	N/A
LGWSETA Skills Development	SETA	1,971,974	-	1,026,163	-	945,811	Yes	N/A
Total Grants and Subsidies Received		11,465,302	138,069,635	88,004,531	54,066,899	7,463,506		

Grants and Subsidies Paid 2013/14

Name of Grant/ Subsidy	Total Grants and Subsidies Paid
Free Basic Services	
Festivals	30,013
Grant-In-Aid: Sundry	1,999,995
Grant-In-Aid: Tourism	2,291,526
Grant-In-Aid: Animal Welfare	496,109
Grant-In-Aid: Rental	315,065
Grant-In-Aid Led Initiatives	600,047
Total Grants and Subsidies Paid	5,732,755